

Lien Sale 5% Surcharge Waiver Request

LOT

Who Can Apply:

You may be eligible for a waiver of the 5% tax lien surcharge if: you are the owner of the property; the property has been your primary residence for the past 12 months; you do not own any other properties in New York City; and the combined annual income of all owners (whether they reside at the property or not) and of spouses who reside at the property is no greater than \$107,300.

The surcharge waiver only applies to residential property. (Please note that time spent in a hospital, nursing home, or rehabilitation facility for up to three years will not be treated as a change in residency when determining compliance with the 12-month residency requirement.)

How to Apply

By Mail: NYC Department of Finance, Lien Enforcement Unit, 66 John Street, 13th Floor, New York, NY 10038

In Person: Visit any Department of Finance business center (locations at www.nyc.gov/visitdof)

Eligibility:

In addition to the requirements listed above, you must meet the following criteria:

- Your property or water/sewer lien was sold in 2025.
- A tax lien foreclosure action has not begun on your property.

BLOCK

• You must submit this application before paying off your debt to redeem the lien.

If a tax lien foreclosure action should begin after the waiver is approved, you may lose your eligibility for the surcharge waiver and be responsible for the 5% surcharge fee.

Property Information:

BOROUGH

STF	REET ADDRESS			APT#					
CIT	Y	STATE		ZIP					
Property Type									
Owner Information: List all owners as recorded on the deed (up to four owners)									
OWNER NAME									
	PHONE NUMBER (CELL PHONE PREFERRED)	EMAIL ADDF	RESS						
	What is your preferred method of communication?	☐ Ph	one 🗌 Email						
PLEASE ANSWER THE FOLLOWING QUESTIONS:									
	Has this property been your primary residence for the past 12 mor	iths? 🗌 Ye	s 🗌 No						
	Is your annual household income \$107,300 or less?								
	Was your property or water/sewer lien sold in 2025?	☐ Ye	s 🗌 No						

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	OWNER NAME									
2	PHONE NUMBER (CELL PHONE PREFERRED)	EMAI	L ADDRESS							
	What is your preferred method of communication?		☐ Phone	☐ Email						
	PLEASE ANSWER THE FOLLOWING QUESTIONS:									
	Has this property been your primary residence for the past 12 month	hs?	☐ Yes	□No						
	Is your annual household income \$107,300 or less?		☐ Yes	□No						
	Note: Household income is the combined annual income of all owners, whether they reside at the property or not. It also includes the income of any owner's spouse who resides at the property. To be eligible for a waiver of the 5% tax lien surcharge, your household income must be no greater than \$107,300.									
	Was your property or water/sewer lien sold in 2025?		☐ Yes	□No						
	OWNER NAME									
	PHONE NUMBER (CELL PHONE PREFERRED)	EMAI	L ADDRESS							
	What is your preferred method of communication?		☐ Phone	☐ Email						
3	PLEASE ANSWER THE FOLLOWING QUESTIONS:									
	Has this property been your primary residence for the past 12 month	hs?	☐ Yes	□No						
	Is your annual household income \$107,300 or less?									
	Was your property or water/sewer lien sold in 2025?		☐ Yes	□No						
	OWNER NAME									
	PHONE NUMBER (CELL PHONE PREFERRED)	EMAI	L ADDRESS							
	What is your preferred method of communication?		☐ Phone	☐ Email						
4	PLEASE ANSWER THE FOLLOWING QUESTIONS:									
	Has this property been your primary residence for the past 12 months?		☐ Yes	□No						
	Is your annual household income \$107,300 or less?		☐ Yes	□No						
	Note: Household income is the combined annual income of all owners, whether they reside at the property or not. It also includes the income of any owner's spouse who resides at the property. To be eligible for a waiver of the 5% tax lien surcharge, your household income must be no greater than \$107,300.									
	Was your property or water/sewer lien sold in 2025?		☐ Yes	□No						

Required documentation: Proof of income

Provide copies of the most recent federal or state income tax returns filed by all owners (whether they reside at the property or not) and of spouses who reside at the property.

For any owners (whether they reside at the property or not) or spouses required to provide proof of their income who did not file a federal or state tax return within the last five calendar years, submit copies of all applicable sources of income, including wages, unemployment benefits, Social Security benefits, SSI payments, SSDI payments, pension payments, IRA earnings, annuity earnings, capital gains, business income, workers' compensation, rental income, and interest.

Additional documentation for owners in medical facilities

If a property owner has been hospitalized or admitted to a nursing home or rehabilitation facility, please submit an official letter from the hospital or facility indicating the time spent there. Time spent in a hospital, nursing home, or rehabilitation facility for up to three years will not be treated as a change in residency when determining compliance with the 12-month residency requirement.

Certification

I certify that all of the information provided in this application is true and correct to the best of my knowledge. I certify that the property listed above is my primary residence and I do not own any properties in New York City, other than the property listed above. I understand that this information is subject to audit and my household income is subject to verification by the Department of Finance. If the Department of Finance determines that I have made false statements or should the tax lien foreclosure action begin after the waiver is approved, I may lose my eligibility for the surcharge waiver and be responsible for the 5% surcharge fee due.

Disclaimer: DOF will use the information included in this application to determine eligibility for the tax lien 5% surcharge waiver for the property referenced above. By submitting this application, the applicant acknowledges that DOF's approval of the application will not constitute an endorsement of the applicant's or any other individual's claim of ownership of the property.

Owner/Applicant (print name)		
Signature	Date	

Owner/Applicant must sign and date the above certification and submit all of the following:

- A completed application
- All required documents, as described above