



לנהלה - נא

תאריך: 7/10/09

OFFICE OF THE MAYOR
NEW YORK CITY COMMISSION FOR THE UNITED NATIONS,
CONSULAR CORPS AND PROTOCOL
2 UNITED NATIONS PLAZA, NEW YORK, NEW YORK 10017

MARJORIE B. TIVEN
COMMISSIONER

BRADFORD E. BILLET
DEPUTY COMMISSIONER

October 7, 2009

Her Excellency Gabriela Shalev
Permanent Mission of Israel to the
United Nations
800 Second Avenue
New York, NY 10017

Excellency:

I am enclosing a notice from the New York City Corporation Counsel regarding municipal property taxes. If you have any questions, please contact our office.

Sincerely,

Marjorie B. Tiven
Commissioner



MICHAELA A. CARDOZO
Corporation Counsel

THE CITY OF NEW YORK
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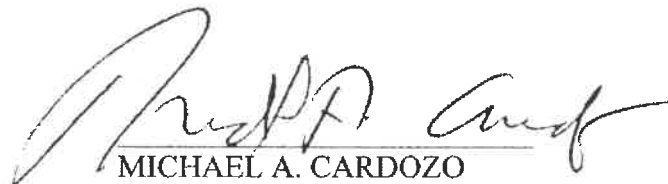
October 7, 2009

NOTICE TO ALL FOREIGN GOVERNMENTS

This notice is with reference to United States Department of State Public Notice 6690 (74 Fed. Reg. 31788), which purports to create or grant an exemption from local property taxes for real property owned by foreign governments and used to house the staff of foreign missions and consulates in the United States, and State Department Diplomatic Notes Nos. 09-112 and 09-138, which describe the supposed new tax exemption. The City of New York is challenging the validity of Public Notice 6690 in court on the grounds that the State Department lacks authority to issue this Notice.

Therefore, notwithstanding the Notice, until and unless there is a final ruling from a court of last resort holding that the Notice is valid, or until and unless a court of competent jurisdiction orders the City to grant the exemption at issue, foreign governments remain responsible for continuing to pay the real property taxes that have been and will be assessed on such property. Unpaid New York City property taxes incur compound interest at rates of 9% or 18% per annum, depending on assessed value. In any event, even if the Notice were valid, and the City contends that it is not, under that Notice and the Diplomatic Notes themselves, the purported tax exemptions are not effective until approved by the State Department and granted by the local taxing authority.

If you do pay real property taxes and the purported new exemption is ultimately deemed valid, you will be entitled to a refund as of the date that you filed an application for exemption with approval from the State Department.


MICHAEL A. CARDOZO