

# New York City

## 421-a Geographic Exclusion Area

This document contains information about recently enacted local and state legislation related to the Real Property Tax Law Section 421-a tax exemption program and is not intended to provide legal advice or to be relied upon in any way by any person or entity. It is therefore important to rely only upon the actual text of the applicable statutes and to consult with your own attorney in order to determine whether your real property is within the geographic exclusion area (GEA).

