



Brett J. Gottlieb

Special Counsel

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Brett J. Gottlieb is Special Counsel in Herrick's Real Estate Department where he represents real estate owners, lessees and developers in the application process for New York City's real property tax incentives including 421-a, ICIP/ICAP and FRESH. Brett counsels clients regarding their property tax benefit applications with respect to project eligibility, benefit calculation, benefit planning and implementation of the exemption or abatement of real property tax in the City of New York.

For the Industrial Commercial Abatement Program (ICAP), Brett counsels owners, developers, architects and contractors on the ICAP Rules and Law pertaining to applications submitted to the New York City Department of Finance. Additionally, he advises on the Equal Employment Opportunity and Minority/Women Business Owned Enterprise (M/WBE) requirements included within Executive Order 50 of 1980, Executive Order 94 of 1986, Local Law 67 of 2008 and Local Law 102 of 2018 as they pertain to ICAP project before the Department of Small Business Services, Division of Labor Services.

Brett's experience with the 421-a Partial Tax Exemption Program and its successor Affordable New York (421-a(16)) includes counseling clients on project eligibility, rent stabilization, dwelling unit stacking, affordable unit proportionality, building measurement, benefit planning and calculation. Brett assists owners and managing agents with the submission of initial and annual rent registrations to the Division of Homes & Community Renewal (DHCR).

For the FRESH Program, he counsels clients on the tax incentive benefit, core application submission, benefit calculations and various program requirements and restrictions.

Brett also prepares attorney opinion letters including tax projections for ICAP, 421-a and FRESH. He also counsels lenders and purchasers as part of the due diligence and underwriting and underwriting requirements. He counsels both landlords and tenants with regards to property tax incentive clauses in leases.

Before joining Herrick, Brett was a partner at Tuchman, Weiss, Liebman & Lindemann, LLP.

Services

- Real Estate
- Real Estate Tax Incentive Programs
- Affordable Housing & Community Development
- Real Estate Development
- Land Use & Zoning

Education

- New York University (2013)
 - Graduate Certificate Real Estate Development

- Brooklyn Law School (J.D., 2006)
- Binghamton University (B.S., *cum laude*, 2003)

Memberships & Associations

- Real Estate Tax Review Bar Association
- New York State Bar Association
- New York County Lawyer's Association
- American Bar Association

Publications

September 1, 2021

Real Property Income and Expense (RPIE) Statement Submission Cure Period

July 7, 2021

Update to New York City Property Tax Rates