



Brett J. Gottlieb

Partner

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Brett J. Gottlieb is partner 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 Affordable New York Housing Program (421-a(16)) and its successor program, Affordable Neighborhoods for New York (485-x); the Affordable Housing from Commercial Conversions Tax Incentive Program (467-m); the Affordable Housing from Commercial Conversions Tax Incentive (AHCC); 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.

Brett works with clients on the recent changes in the 2025 New York State Fiscal Budget effecting NYC housing including the new 485-x, the 421-a replacement, and 467-m, the Affordable Housing from Commercial Conversions Tax Incentive (AHCC). Brett's experience with these programs 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 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.

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.

Brett has been recognized by *Legal 500* for his excellence in the field of Real Estate.

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)

Recognitions and Accolades



- *The Best Lawyers in America*® - *Ones to Watch*, Real Estate Law (2024)
- *Legal 500* - Recommended Lawyer - Real Estate (2022)

Award Methodology

Memberships & Associations

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