



Bricks & Mortals

## Policy Platform For New York City's Next Mayor: Roadmap for 2025-2029

Bricks and Mortals is a grassroots membership organization dedicated to fulfilling a vital community need by bringing together faith-based institutions and real estate industry leaders, academics and other stakeholders. Through this collaboration we aim to support innovative solutions that revitalize neighborhoods and support the diverse needs of New York's communities.

Our core purpose is to ensure that faith-based organizations have the knowledge, connections, access to resources, and advocacy they need to: manage their real properties in service of their missions and communities; understand and address new realities that affect faith communities and their real estate; build resilience to continue to survive and serve their communities; and take charge of their own destinies and legacies.

**This policy platform was developed by the members of Bricks and Mortals, leaders across the faith and related real estate communities through New York City.** Bricks and Mortals [2021 Policy Platform](#) received strong support from candidates.

Houses of faith are rapidly losing their real estate as a result of membership decline, dwindling budgets and aging buildings, often with six- or seven- figures worth of deferred maintenance. This trend is only expected to increase, with 25% of all houses of faith are expected to close by 2030.

This is a crisis, and our communities stand to lose the critical resources that faith institutions provide. Many religious communities provide food, emergency housing, immigration services and many other forms of supportive assistance, including:

- Faith-based organizations deliver [40% of vital human services](#) in cities.
- [87% of the beneficiaries of these community programs are not members of the religious congregation.](#)
- The average urban sacred site generates [\\$1.7 million in economic impact annually](#).

The threat to faith-based organizations is grave for residents who benefit from basic social services, and those who enjoy the architectural, cultural, and spiritual assets of faith communities more indirectly.

Lacking planning and support, many faith properties will be sold for non-missional purposes, causing local communities to lose access to crucial social services, common spaces, and social capital. Their loss would contribute to gentrification and pressures on low-income and marginalized communities.

As highlighted, **there is a reason to focus on faith-based organizations: they are core community pillars, providing crucial services, and they are present in every neighborhood across New York City.**

The following proposals are limited to topics that are vital to faith communities and their real estate. Many of the proposals below apply to the larger non-profit community, within which faith-based organizations are located.

## TAX LIEN SALES

**Problem:** Tax liens sales, which had been paused, have now been reinstated. In May 2025, New York City resumed selling the debt of property owners who owe taxes or water, sewer and emergency repair charges; this is the first year the city has carried out the tax lien sale since it was paused during COVID. These sales include faith-owned properties that erroneously lost their tax exemptions or are working to cure violations that precipitated the loss

**Solution:** Permanently terminate tax liens sales of faith-owned properties. The lien sale is very concentrated in who it actually impacts: in majority Black neighborhoods, you're six times more likely to have a lien sold on your property than a majority white neighborhood, and in majority Latinx neighborhoods they are twice as likely than a white neighborhood. Houses of faith are exempt from property or water bills, but these exemptions are required to be refilled on an annual basis, leaving the most vulnerable properties open to missed deadlines and losing their exempt status - which is often what lands a faith-owned property on this list.

## REMOVAL OF TAX-EXEMPT STATUS

**Problem:** If a faith-based organization receives a Vacate Order or Class 1 violation from the Department of Buildings, the organization loses its tax exempt status. The process to rectify these violations is lengthy, costly and time consuming even for those FBOS that have money. For those that do not have the necessary money, the path to clearing these violations can be nearly impossible. Most often these violations are imposed on FBOs that are already struggling financially and the loss of tax exemption only further debilitates them, further pressuring the sale of these properties.

**Solution:** This policy should be amended so that a Vacate Order or Class 1 violation does not immediately result in a FBO losing its tax exempt status. Faith-owned, often historic and/or landmarked properties are expensive to maintain. Stripping organizations of their tax exempt status puts them under greater strain, forcing owners to sell the property that it now must incur additional costs on, which they already were not able to afford to avoid those violations. Good faith efforts to raise funds or otherwise correct the violation should be enough to retain the exemption. The current practice of revoking the exemption upon issuance of the violation and only reinstating once the violation is cleared creates uncertainty, undue financial and psychic stress and it is unclear whether fines, fees and penalties will nevertheless be due.

A process should be established for FBOs to be able to correct the violation, without losing their tax exempt status. For example, FBOs could be issued a warning, then be required to report their progress in addressing these concerns. The process of retroactive reinstatement when the violation is cured is not tenable.

## FUNDING

**Problem:** Funding is needed to support the variety of secular, public services offered by faith-based organizations and the organizations that support them. Current restrictions on funding make this very difficult. This includes pre-development funding to develop affordable housing development, which is not widely available, especially to support the early stages of development.

**Solution:** Provide additional funding to support faith-based organizations' secular, community support services, as well as the organizations that support them, including Bricks and Mortals.

Faith-based organizations need financial support from the City to provide the essential services they offer in their communities. During the pandemic, houses of faith provided crucial health, safety, and support services needed in their communities. Other core services provided include, for example: shelter beds

and homeless services; justice work; arts programming; food pantries, soup kitchen programs, and community fridges; immigration clinics and other immigration program costs.

Funding is also needed for rental assistance, capital repairs and money for deferred maintenance that allows faith-based organizations to stay open to provide these services. Especially for small congregations that can't afford large expenses, many shelters or soup kitchens have to shut down when something like a stove or refrigerator or heating system breaks. This includes making buildings more accessible to those with disabilities so that they can have access to the services provided.

Organizations like Bricks and Mortals should be supported to work faith and real estate leaders to meet the challenge of the changing landscape for faith-owned communities in NYC

Additional funding for early stages for pre-development will enable faith-based organizations to thoroughly investigate their property and mission with no strings attached, and leads to more funding opportunities later in the process. Non-profit organizations that already exist in NYC that provide this technical assistance for faith-based organizations should be supported (including Enterprise Community Partners, LISC-NY and the Partnership). Grant funding should be established similar to the New York State Attorney General's "Mission Based Affordable Housing Initiative," which funds initial legal and architectural evaluation and RFP creation, to explore and develop potential affordable housing sites on faith-based organizations properties.

## AIR RIGHTS

**Problem:** Faith-based organizations' air rights are often unusable because policies are extremely limiting, and existing transfer districts are inadequate (even for FBOs in those districts). The City of Yes eased the restrictions around Zoning Resolution 74-79, but these changes have been exclusive to landmarks.

**Solution:** The City should expand the potential receiving sites for air rights transfers by non-profits and houses of worship. There need to be wider options for the transfer of air rights from a non-profit, including houses of worship, to appropriate receiving sites within transfer districts. As elucidated, FBOs provide economic benefit in their communities, however, inability to monetize air rights frequently forces FBOs to sell and move, robbing the local community of the benefits, supports and economic activity once provided.

This can be achieved by, for example, expanding the as-of-right system for the transfer of development rights that mirrors Inclusionary Housing Designated Areas, following the same rules. This would generate a larger landing site universe for faith properties' air rights, and create an as-of-right mechanism for most properties to transfer air rights to non-contiguous receiving sites for an increase in the allowable bulk on the receiving site. Analogous to Inclusionary Housing Designated Areas (HDA's), the transfer of air rights would be expanded to the entire (pre-existing) community district or within half a mile of the site. HDA's exist and pass legal muster. The few sites that do not fall within these as-of-right transfers would be subject to BSA review.

## LANDMARKS

**Problem:** The cost to maintain landmarked faith-owned properties is far higher than for other properties and these properties demand unique consideration. Therefore funding to maintain landmarked properties often results in social support services provided to their community being scaled back, or eliminated, to pay for the upkeep of property.

The ways in which landmarked properties are more costly to maintain include: cost of materials, expertise and transaction costs. It does not cost more to put a slate roof on a landmarked building than one that

isn't, but a non-landmarked building can freely replace their slate roof with asphalt. Landmarked building owners have fewer options and can exercise less discretion in the maintenance of their buildings, and are required to maintain them to a higher level. Therefore, even if the repair or replacement costs the same, the transaction costs are substantially higher because working with LPC and acquiring approvals costs time and money.

Finally, the options for monetizing or missionizing the property are far more limited once designated. If a congregation wants to develop affordable housing and build a less costly, smaller, right sized multi-purpose sanctuary, they frequently cannot.

**Solution:** The Landmarking law should be amended to consider the public benefits offered by a house of faith in considering whether to designate it, as well as the ability of the faith-based organizations to restore and maintain its building, especially when there are limited opportunities to transfer the development rights and the amount of the sale may not be significant.

An existing conditions assessment and [Economic Halo Effect](#) analysis (or similar) should be conducted before designation of faith-owned properties. This will establish the condition of the existing building, the cost of restoring and maintaining it to LPC standards, and the faith-based organizations capacity to bear that cost. This would quantify the risk to the community should the faith-based organizations close as a result of landmarking.

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**Problem:** The LPC has not clearly outlined the specific guidelines on the amount of maintenance costs that should be included in the sale of the landmark, now possible because of the City of Yes.

**Solution:** LPC should hold a public hearing to establish guidelines for maintenance costs that occur after the sale of a designated landmark, and allow stakeholders (including Bricks and Mortals) the opportunity to have input before the rule is drafted. They should clearly outline the percentage of the sale devoted to maintaining the historic property, and what documentation needs to be submitted for the process (for example, a feasibility study or a building assessment); they should particularly note the maintenance cost if less than 20% of the Floor Area Ratio is sold, and alternatives if the money devoted to maintenance proves insufficient. This issue is not specific to faith-owned properties.

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**Problem:** Faith-owned properties that are being considered for landmark designation are not well-informed on the process or impacts of designation. Many congregations go through the public landmarking process with minimal understanding of their role in the process or how landmarking will impact them long-term.

**Solution:** Any faith-based organization whose property is considered for landmark designation should be offered training on the landmarks law, the process, and the future impacts of landmarking. This would ensure congregations are well-informed and can better assess and represent their interests while being considered for designation, including empowering them to argue for or against designation on their own behalf.

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**Problem:** Landmarking increases the maintenance costs for houses of faith without offsetting with public support.

**Solution:** The City should provide substantial financial support for the maintenance and restoration of landmarked structures. When a faith property is landmarked, congregations can no longer exercise discretion in how their buildings are maintained, repaired or altered. These decisions are

directed by the landmarks law and decided by the Landmarks Preservation Commission staff and commissioners. Houses of worship are some of the most expensive structures to maintain or repair. Their unique and historical architecture - many of the same reasons for which they are chosen for landmarking - usually include difficult to access tower/walls, stained glass windows, decorative historic masonry, and the need for expensive specialists and highly skilled contractors.

To fund this support, the City should champion a funding mechanism that might include a tax credit structure for faith-based landmarks that enables work to be performed on their landmark buildings with private (for profit) funds that can get a tax credit for the costs. The new tax incentives would allow for-profit organizations to “adopt” and fund the maintenance and restoration of landmarked structures. Similar to New York State’s “Neighborhood and Rural Preservation Program,” for-profit organizations can be paired with a landmark or volunteer to fund a designated landmark for tax credits. This will allow for-profit institutions to contribute to their community good, and provide a stable source of funding for the maintenance of landmarks.

## AFFORDABLE HOUSING

**Problem:** The potential for faith-based organizations to develop affordable housing is limited based on faith-based organizations having to take on the financial burden of providing this public service in the form of reduced consideration for their property. Furthermore, construction uncertainty created by the process of public agency funding frequently encourages faith-based organizations to pursue market rate transactions with greater certainty of timing and consideration.

**Solution:** Provide incentives for faith-based landowners to pursue affordable housing. FBOs are pillars and major contributors to their communities. Nevertheless those who pursue affordable housing out of a sense of mission, frequently must forfeit a large portion of the market value of their real estate assets as a result.

This burden can be relieved through: sharing value in upzoning, ground leases, zoning bonuses, allowances for greater number of market rate units, purchase money mortgages, and public-private partnerships to identify grant dollars to help fill the financing gap between the market value of properties in some areas and the upper limits the City can pay for affordable housing partnerships

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**Problem:** No subsidy exists that can support the development of small affordable housing development, including on faith-owned property.

**Solution:** Develop a dedicated subsidy program at HPD for small affordable housing projects on faith-owned property.

Many congregations with limited FAR, often in high need, rapidly gentrifying areas (for example, Harlem) would like to develop affordable housing on their property. Developments of this size are not eligible for HPD tax credits, so these projects cannot be pursued, resulting in the city losing the opportunity for all of the 20-50 unit projects that would help communities and provide affordable housing across the city.

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**Problem:** Faith-based organizations frequently need to wait five or more years on the HPD pipeline for housing subsidies from discussion to closing.

**Solution:** HPD should shorten the development pipeline for faith-based organizations. Faith-based organizations frequently cannot wait the years required from discussion to closing. This timeline is even longer if there is a rezoning on the site. The City should prioritize these projects and develop creative

acquisition financing for viable faith-based organizations projects that will not close within 18 months of contract date.

## TECHNICAL ASSISTANCE

**Problem:** Faith-based organizations lack technical assistance to fully realize the provision of their community impact and take advantage of City opportunities (funding and contracts).

**Solution:** Provide funding to enable faith-based organizations to access the technical assistance that they need. Incentivizing the health of faith-based organizations as valuable institutions and creating opportunities instead of obstacles to achieving sustainability, means recognizing the enormous benefit of faith-based organizations and what it would cost the City to begin to replace the services religious institutions and non-profits offer. To do so, faith-based organizations need technical assistance.

Non-profit organizations already exist in NYC that provide technical assistance for faith-based organizations, including Bricks and Mortals, and these should be financially supported by the City.

Technical assistance should be provided in the following areas:

- 1) Access to discretionary and capital funding. These processes are arduous and have very specific, changing guidelines, which are often impossible to tackle with a very small number of paid staff.
- 2) Support to develop affordable housing and community beneficial property development. This includes pre-development funding to acquire unbiased pre-development advice to assess their options with a team of unbiased professionals. The Attorney General has a similar program, "Mission Based Affordable Housing Initiative," in Western New York, Capital Region, and Lower Hudson Valley for affordable housing development.
- 3) Support for free legal services to improve the financial health of religious institutions, including to help faith-based organizations create 501(c)(3) secular affiliates and other legal mechanisms to access governmental grants to support their secular work.

## DEPARTMENTAL LIAISONS TO THE FAITH COMMUNITY

**Problem:** Houses of faith have specific needs and require a governmental liaison to help navigate the complex services and offices.

**Solution:** Establish faith-based offices in each City agency, reporting directly to a Commissioner. The Mayor's Office of Faith-Based Relations should be further empowered, strengthened and staffed, so that the community can be provided with the help that it needs and the City will benefit from the insight, history and community connections of faith-based organizations. The Mayor's Office of Community and Faith Partnerships would work with each of these offices to implement this mandate.

## LOCAL INPUT AND COLLABORATION ON DEVELOPMENT OF CITY-OWNED PROPERTY

**Problem:** There are lost opportunities as a result of the City not collaborating with or seeking input from local FBOs on development of City-owned property.

**Solution:** The City should work with the faith community to make decisions on social support services, housing, and related community impact to support the services that are currently offered during the development of City-owned property. As stated previously, faith-based organizations are community pillars that provide essential community services, frequently supplementing governmental

functions. When a City-owned property is to be developed, the City should engage all faith organizations neighboring the property to evaluate opportunities for collaboration and strategies to best support the surrounding community. This should include the right of first offer/refusal.

## COMPENSATION FOR REZONED REAL ESTATE

**Problem:** The new HPD term sheet states that properties will not receive the new value for their real estate for properties where there has been a rezoning.

**Solution:** Properties should receive post-rezoning value for their properties. This policy will disincentive rezoning, leading to a loss in the production of affordable housing units.

The cost of a typical rezoning is in the millions. This is a significant risk and cost that is carried by the property owner. Owners should receive an upside for incurring such cost and risk.

Faith-based organizations bring inherent value to partnerships, putting resources back into their communities. Any resources faith-based organizations receive continue to serve its communities, which is in the best interest of the city.

## RESTRICTED COVENANTS

**Problem:** Restricted covenants are overly inclusive and restrictive of faith-owned property. This issue occurs in particular when a NYC agency engages with non-profit organizations that operate within only a portion of faith-owned property.

**Solution:** The City should accommodate the needs of FBOs when recording restrictive deeds and balance the needs of the city along with the rights of the FBO. The covenant should be reasonable and not harm faith-owned properties for long periods of time, while protecting the public funds. Specific examples of changes needed include using lease-hold restrictive covenants and allowing for release of condo units if a condo regime is imposed for covenants that apply to less than all of the property.

