



Jason C. Hershkowitz

PARTNER

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About

Mr. Hershkowitz joined the firm in 2025 as a Partner in the Firm's Tax Incentives Department.

Mr. Hershkowitz has spent nearly two decades representing New York City's developers, both large and small, in their applications for real property tax incentives. He has extensive experience working with residential and commercial developers in a wide variety of New York City property tax matters, focusing on real estate tax benefits pursuant to the 421-a, 420-c, 420-a, J-51, ICAP, and the recently enacted 485-x and 467-m Programs.

Mr. Hershkowitz advises developers and architects regarding the requirements of New York City's affordable housing programs and ensures compliance with obligations concerning rent regulation, Minority and Women-Owned Business Enterprise outreach, and ICAP equal employment and payroll reporting requirements for the New York City Department of Small Business Services. His knowledge of tax benefit programs and NYC real estate taxation allows him to guide clients on the creation of condominium structures, maximizing all available property tax exemptions and abatements, and minimizing a project's property tax liability.

Prior to joining Belkin · Burden · Goldman, LLP, Mr. Hershkowitz was a partner at a New York City law firm concentrating on property tax incentives, inclusionary housing and other affordable housing programs.

Education

Juris Doctorate

Benjamin N. Cardozo
School of Law

BA

Tufts University

Practice Areas

- Due Diligence
- Land Use and Zoning
- Co-op and Condo Law
- Tax Exemptions and Zoning Incentives

Admissions

- New York

Jason's recent experience includes:

- Obtained 421-a and ICAP property tax incentive benefits for 1100+ unit development consisting of 1M+ square feet
- Obtained 420-a property tax incentive benefits for a not-for-profit educational institution that operates more than fifty (50) public charter schools in New York City, from kindergarten through high school
- Obtained 420-c property tax incentive benefits for a seven (7) building project constructed with the use of Low-Income Housing Tax Credits
- Obtained property tax incentive benefits for a multi-building commercial development pursuant to a ground lease and PILOT with the Brooklyn Bridge Park Development Corporation
- Obtained tax incentive benefits for a residential development pursuant to a ground lease and PILOT with the New York City Education Construction Fund
- Assisted with various tax incentive matters relating to a residential development pursuant to a ground lease and PILOT with the Battery Park City Authority
- Negotiated loan documents, ground leases and commercial lease clauses with respect to various tax incentives programs