



NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR PARTIAL EXEMPTION FOR ALTERATION OR REHABILITATION OF HISTORIC REAL PROPERTY

(General information and instructions for completing this form are on back.)

1. Name and telephone no. of owner (s)
2. Mailing address of owner(s)
Day no. ( )
Evening no. ( )
E-mail (optional)

3. Location of property
Street address
Village (if any) City/Town
School district

Parcel identification no. (see tax bill or assessment roll)

Tax map number or section/block/lot

4. General description of property:

5. Use(s) of property:

6a. Date construction of alteration or rehabilitation was commenced:

b. Date completed (attach certificate of occupancy or other documentation of completion):

7. Cost of alteration or rehabilitation:

8. Describe how alteration or rehabilitation made to property accomplishes the purposes of historic preservation:

9. Attach proof of landmark or historic district designation. For property in a historic district, explain how property contributes to the district's historic character:

10. Attach approval of local preservation commission for alteration or rehabilitation.

I certify that all statements made above are true and correct.

Signature of Owner

Date

**INSTRUCTIONS FOR APPLICATION FOR PARTIAL EXEMPTION FOR ALTERATION OR REHABILITATION OF HISTORIC REAL PROPERTY**

**Authorization for exemption:** Section 444-a of the Real Property Tax Law authorizes a partial exemption from real property taxation for the alteration or rehabilitation of historic property. Counties, cities, towns, and villages may enact local laws authorizing the exemption; school districts may do so by resolution. Municipalities authorizing the exemption may limit eligibility to forms of alteration or rehabilitation prescribed in the local law or resolution.

**Criteria for exemption:** Assuming local authorization for the exemption, to qualify, (1) the improved property must be designated as a landmark or be property which contributes to the character of a locally created historic district; (2) the alteration or rehabilitation must be made for purposes of historic preservation; (3) the alteration or rehabilitation must satisfy local guidelines and review standards in the local preservation law; (4) prior to the commencement of the alteration or rehabilitation, such change must be approved by the local preservation commission; and (5) the alteration or rehabilitation must be commenced after adoption of the local law resolution authorizing the exemption. Landmark designation, if any, and approval from the local preservation commission must be attached to the application.

**Duration and computation of exemption:** Generally, the amount of the exemption in the first year is 100% of the increase in the value attributable to the alteration or rehabilitation. The amount of the exemption remains the same for years two through five; thereafter the exemption is phased out over the next four years (that is, in year six, the exemption is 80 percent of the increase in value; then 60 percent in year seven, and so on). Municipalities authorizing the exemption, however, may reduce the percentages of exemption.

**Place of filing application:**

Application for exemption from city, town, or village taxes must be filed with the city, town, or village assessor. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used to levy county or school taxes. In Nassau County, applications must be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town or school district taxes must be filed with the Tompkins County Division of Assessment.

**Time of filing application:**

The application must be filed in the assessor’s office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided by the Real Property Law, the taxable status date is March 1. In Nassau County towns, taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, the taxable status date is determined from charter provisions and the city assessor should be consulted to determine the appropriate date. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations.

**FOR ASSESSOR’S USE**

1. Date application filed: \_\_\_\_\_
2. Applicable taxable status date: \_\_\_\_\_
3. Action on application:  Approved  Disapproved
4. Assessed valuation or parcel in first year of exemption: \$ \_\_\_\_\_
5. Increase in total assessed valuation in first year of exemption: \$ \_\_\_\_\_
6. Amount of exemption in first year:

	<u>Percent</u>	<u>Amount</u>
County	_____	_____
City/Town	_____	_____
Village	_____	_____
School District	_____	_____

\_\_\_\_\_  
Assessor’s signature

\_\_\_\_\_  
Date