



NYS BOARD OF REAL PROPERTY SERVICES

RP-444-a (9/00)

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. () _____

3. Location of property (see instructions)

Street address _____

Village (if any) _____

City/Town _____

School district _____

Property identification (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. [File with the City of Rochester, Bureau of Assessment, Dept. of Finance, 30 Church Street, City Hall, Room 101A, Rochester, New York 14614-1299.](#)

Time of filing application:

The application must be filed in the assessor’s office on or before the appropriate taxable status date.

The application must be filed in the assessor’s office on or before FEBRUARY 1ST.

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:

	Percent	Amount
County	_____	_____
City/Town	_____	_____
Village	_____	_____
School District	_____	_____

Assessor’s signature

Date