



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR EXEMPTION OF INDUSTRIAL WASTE TREATMENT
FACILITIES CONSTRUCTED OR RECONSTRUCTED AFTER MAY 12, 1965

(Real Property Tax Law, Sec. 477)

Please read information and instructions on back

1. Name and telephone no. of owner(s) _____

Day No. () _____
Evening No. () _____
E-mail address (optional) _____
2. Mailing address of owner(s) _____

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. Description of industrial waste treatment facility: _____

a. Specific location (such as building number, if necessary, attach maps or plans): _____

b. Description of type of facility (if necessary, attach plans or specifications): _____

5. Date facility was completed: _____ If not completed, estimated date of completion: _____
6. Certificate of compliance of Department of Environmental Conservation submitted with application:
a. Certificate # _____
b. Date issued _____
c. Temporary Certificate Permanent Certificate Renewal
7. Cost of construction or reconstruction of facility: _____
If not completed, cost of construction or reconstruction as of taxable status date: _____
8. Is any part of the facility used for the purpose of salvaging materials which are usable in the manufacturing process or which are marketable? Yes No
If yes, specify in detail what portion of the facility is used in salvaging usable or marketable materials. _____

CERTIFICATION

I, _____, hereby certify that the information on this application and any accompanying papers constitute a true statement of facts.

Date Signature of owner(s) or authorized representative

GENERAL INFORMATION AND FILING REQUIREMENTS

1. Place of filing application

Application for exemption from county, city, town, school district and village taxes, should be filed with the city, town or village assessor who prepares the assessment roll used in the levying county, city, or town, village and school district taxes. If a facility is located in a village which assesses, a copy of the application must also be submitted to the appropriate village assessor. In Nassau and Tompkins County, application for exemption should be filed with the County Assessors.

2. Time of filing application

The application must be filed on or before the taxable status date of the county, city, town and village whose taxes are involved. Since this date differs among municipalities, the appropriate county, city, or town and village assessor's office should be consulted.

3. Certificate of compliance

The facilities are not entitled to an exemption unless a certificate of compliance has been issued by the Department of Environmental Conservation pursuant to Section 17-0705 of the Environmental Conservation Law. A copy of this certificate must be submitted with the application. Where only a temporary certificate has been issued for facilities which are incomplete on the appropriate taxable status date, the exemption applies only to taxes levied with respect to that taxable status date and a new application must be filed in the succeeding year. Facilities which are exempt on the basis of a permanent certificate continue to be exempt from year to year unless the certificate is revoked by the Department of Environmental Conservation.

4. Exempt facilities

Industrial waste facilities for the treatment, neutralization or stabilization of industrial waste from a point immediately preceding the point of such treatment, neutralization or stabilization to the point of disposal, including the necessary pumping and transmitting facilities are exempt.

5. Non-exempt facilities

Facilities which are installed for the primary purpose of salvaging materials which are usable in the manufacturing process or are marketable are not entitled to exemption.

SPACE BELOW FOR ASSESSOR'S USE

Date application filed _____ Applicable taxable status date _____
Certificate of compliance No. _____ Submitted: Permanent Temporary
Assessed valuation of exemption granted \$ _____
Exemption applies to taxes levied by or for: _____
(Name of county, city, town, village and school district)

Application approved Application disapproved

Date Assessor's signature