



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR FARM OR FOOD PROCESSING LABOR CAMPS OR COMMISSARIES

Do not file this form with the Office of Real Property Tax Services

A separate application must be filed for each parcel.
Read information and instructions for filing on back of this form.

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

3. Parcel location
Street address
City/Town
Village (if any)
School district

Parcel identification (see tax bill or assessment roll)
Tax map number or section/block/lot

4. Structures for which tax exemption is claimed:
Number of structures
Farm labor camp
Farm labor camp commissary
Food processing labor camp
Food processing labor camp commissary

- 5. Attach to the application a copy of:
a. a State Sanitary Code permit to operate a migrant farm worker housing facility;
b. a State Labor Department farm labor certificate of registration, permit to operate a farm labor camp commissary, and/or migrant labor registration certificate; and
c. proof of compliance with the fire prevention and building code, such as a copy of the certificate of occupancy, a statement from the code enforcement officer that the structure has not been determined to be in violation of the code, and/or a statement from the code enforcement officer that the code does not apply to the structure.

I, hereby certify that the information provided on this application constitutes a true statement of the facts to the best of my knowledge.

Signature of owner (s)
Date

PENALTY FOR FALSE STATEMENTS

A person making false statements on an application for exemption is guilty of an offense punishable by law.

INSTRUCTIONS FOR APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR FARM OR FOOD PROCESSING LABOR CAMPS OR COMMISSARIES

Instructions

Real Property Tax Law, § 483-d, exempts farm or food processing labor camps or commissaries (Labor Law, Article 7) and other structures used to improve the health, living and working conditions for migrant farm laborers. Such facilities must comply with the applicable standards set by:

- The State Department of Health and certain local health officials, pursuant to Part 15 of the State Sanitary Code, for the protection of the health of persons living in a “migrant labor camp or migrant farm worker housing” as defined in 10 NYCRR §15.1(c);
- The Uniform Fire Prevention and Building Code, administered by the local code enforcement officer, (see, Executive Law, § 381), for the protection of the living standards of the persons residing in those facilities; and
- The State Department of Labor for the protection of the working conditions of the migrant farm workers residing in those facilities (see, 12 NYCRR §197.3).

Place of filing application

This application must be filed with the city or town assessor. If the parcel is located in a village which is an assessing unit, a copy of the application must also be submitted to the village assessor. In Nassau County, applications must be filed with the Nassau Board of Assessors. In Tompkins County, applications must be filed with the Tompkins County Division of Assessment. A separate application must be filed for each parcel on which qualifying structures are located and for which exemption is sought. An individual parcel may contain more than one structure eligible for exemption. Once an exemption is granted, it will not be necessary to file an annual renewal application to continue the exemption provided the structures remain in compliance with health, labor and building code standards. The assessor may ask for updated documents in subsequent years.

Application Deadline

All applications must be filed on or before the taxable status date of the city, town or village whose taxes are involved. The taxable status date in most towns is March 1. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In Nassau County towns, taxable status date is January 2. In cities, taxable status date is set by provisions in the city charter so the city’s assessor’s office should be consulted for the specific date. In most villages which are assessing units, taxable status date is January 1, but the village clerk should be consulted to ascertain whether the village uses a different date.

Additional Information: See NYS ORPTS website:
<http://www.tax.ny.gov/research/property/assess/valuation/agindex.htm>

SPACE BELOW FOR ASSESSOR’S USE

Date application filed: _____ Application approved:

Applicable taxable status date: _____ Application disapproved:

(a) Assessed valuation of parcel including farm or food processing, labor camp or commissary _____

(b) Assessed valuation of parcel excluding farm or food processing, labor camp or commissary _____

(c) Assessed valuation of exemption granted (difference between (a) and (b) above) _____

Assessor’s signature

Date