



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR INFRASTRUCTURE IMPROVEMENTS

(Real Property Tax Law, Section 485-g)

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

4. Identify subdivision plat for residential development (attach approval for development): _____

5. Identify infrastructure improvements for which exemption is sought (check one or more):
 Streets Storm sewers
 Sanitary sewers Drainage facilities
 Other (describe) _____

6. Date of completion of infrastructure improvements listed in question five. _____

7. Have infrastructure improvements been dedicated to municipal corporation or special district?
 Yes If yes, insert date of dedication. _____ (attach proof)
 No If no, what is anticipated date of dedication? _____

I certify that all statements made on this application are true and correct.

 Signature(s) of owner(s)

INSTRUCTIONS

1. AUTHORIZATION FOR EXEMPTION

Section 485-g of the Real Property Tax Law authorizes counties, cities, towns and villages to adopt local laws and school districts to adopt resolutions exempting the value of infrastructure improvements (e.g., streets, sewers) in residential developments. These improvements must be dedicated or intended to be dedicated to a municipal corporation or special district.

1. DURATION AND COMPUTATION OF EXEMPTION

Where the exemption is authorized, residential building lots within subdivisions plats are exempt from a proportional share of the value attributable to the infrastructure improvements until certificates of occupancy are issued or for three years from the granting of the exemption, whichever first occurs.

2. FILING OF APPLICAITON

Application for the exemption must be filed in the appropriate assessor’s office and within one year of the completion of the improvements; however, qualifying improvements already completed as of the effective date of the local law or resolution may also receive exemption if application is made within one year of such local authorization. In towns preparing their assessment rolls in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

————— SPACE BELOW FOR ASSESSOR’S USE ONLY —————

1. Date application filed: _____

2. Applicable taxable status date: _____

3. Action on application:

Application approved

Application disapproved

4. If approved, last assessment roll on which exemption may be granted _____

5. Amount of Exemption:	County	\$	_____
	City/Town	\$	_____
	Village	\$	_____
	School District	\$	_____

Assessor’s signature

Date