



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

**INSTRUCTIONS FOR APPLICATION FOR
REAL PROPERTY TAX EXEMPTION FOR TEMPORARY GREENHOUSES
(Real Property Tax Law, Section 483-c)**

1. Authorization for exemption

Section 483-c of the Real Property Tax Law exempts temporary greenhouses used for agricultural production from real property taxation.

2. Criteria for Exemption

To qualify, the temporary greenhouse must be specialized agricultural equipment having a framework covered with demountable polyethylene or polypropylene material or materials of a polyethylene or polypropylene nature. The equipment must be specifically designed and constructed and used for agricultural production. The temporary greenhouse may include, but is not limited to, the use of heating devices, water and electrical utilities and embedded supporting poles.

3. Scope of exemption

The exemption fully exempts the temporary greenhouse from taxation, special ad valorem levies and special assessments.

4. Filing of application

A single application may be filed for all temporary greenhouses located on a parcel as of taxable status date. If additional temporary greenhouses are constructed thereafter, a separate application will be required if they are to qualify. Application for exemption from county, city or town and school district taxes must be filed with the city or town assessor. Application for exemption from village taxes must be filed with the assessor who prepares the assessment roll used in levying village taxes. In Nassau County, applications for exemption from county, town or school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town, village or school district taxes must be filed with the Tompkins County Division of Assessment. Do **not** file the application with the Office of Real Property Tax Services.

5. 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 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.

Once the exemption has been granted, the exemption will continue provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply for the exemption after the initial year in order for the exemption to continue.