



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR AIR POLLUTION CONTROL FACILITIES

(Real Property Tax Law, Section 477-a)

Please read information and instructions on back

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

- 2. Mailing address of owner(s) _____

- Day No. () _____
- Evening No. () _____
- E-mail address (optional) _____

- 3. Location of property (see instructions)
- _____
- Street address _____ School district _____
- _____
- City/Town _____ Village (if any) _____

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

- 4. Description of air pollution 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 constitutes 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 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, or 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 19-0307 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. Facilities which are exempt on the basis of a three-year certificate of compliance continue to be exempt for such period unless the certificate is revoked by the Department of Environmental Conservation. When a temporary, renewal or three-year certificate of compliance for the facility is issued by the Department of Environmental Conservation, a new application must be filed with the appropriate assessor.

4. Non-exempt facilities

(a) Facilities which rely for their efficiency on dilution, dispersion or assimilation of air contaminants in the ambient air are not entitled to exemption (for example, stack additions).

(b) 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 Three-year

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