



Application for Assessment Relief for Disasters

Real Property Tax Law § 467-n

RP-467-n
(7/25)

Before completing this form, you may wish to confirm with your assessor's office that the exemption is offered by at least one of the taxing jurisdictions in which your property resides.

Do not file this form with either the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

Names of owners					
Mailing address of owners (<i>number and street or PO Box</i>)			Location of property (<i>street address</i>)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
Phone number			School district		
Email address			Tax map number of section/block/lot: Property identification (<i>see tax bill or assessment roll</i>)		

Mark an **X** in the appropriate box.

Description of property

- 1 Is the property residential? Yes ☐ No ☐
If *No*, skip to line 4.
- 2 Immediately before the disaster, did the property have fewer than four dwelling units? Yes ☐ No ☐
If *No*, you do not qualify for this exemption.
- 3 Was at least one of those units owner-occupied? Yes ☐ No ☐
If *Yes*, skip to line 5. If *No*, you do not qualify for this exemption.
- 4 Was the property occupied by a small business owner (*see instructions for definition*)? Yes ☐ No ☐
If *No*, you do not qualify for this exemption.
- 5 Has the property been transferred to a new owner since the occurrence of the disaster? Yes ☐ No ☐
If *Yes*, you do not qualify for this exemption.

Description of disaster

- 6 Has the property sustained damage as a result of the occurrence or imminent, impending, or urgent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made causes (*see instructions for examples*)? Yes ☐ No ☐
If *No*, skip to line 9.
- 7 Enter the dates of the disaster. _____
- 8 If applicable, enter the name of the disaster. _____

Description of damages

- 9 Did the damages from this disaster render the property uninhabitable or condemned, or has the process for making such determination been initiated by the local building inspector or by your municipality? Yes ☐ No ☐
- 10 Has the Federal Emergency Management Agency (FEMA) made a determination regarding the damages resulting from this disaster? Yes ☐ No ☐
- 11 Describe the nature and extent of the damage to the property (if needed, attach additional sheets). _____

Attach documentation regarding the damage that occurred to the property with your application (*see instructions for details*).

Certification

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

Signature	Date
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For Assessor's Use Only

Date application filed: _____ Application due date: _____

Action on application: Approved ☐ Disapproved ☐

Assessed valuation of parcel prior to disaster-related damage: \$ _____

Amount of damages that occurred due to the disaster: \$ _____

Amount of exemption in the first year: _____

Assessor's name (<i>print</i>)	
Assessor's signature	Date

Instructions**General information**

Real Property Tax Law, § 467-n, allows a county, city (other than New York City), town, village, school district, or a special district that has been impacted by a major or local disaster that occurred on or after January 1, 2020 to adopt a local law or ordinance—or, in the case of a school district, a resolution—providing an exemption from taxation. The exemption may also be applicable to special ad valorem levies when authorized by the applicable local law, ordinance, or resolution.

Eligibility

For property to be eligible for this exemption, the following requirements must be met:

- The property must be residential real property consisting of three or fewer dwelling units, where a least one of the units had been owner-occupied immediately before such disaster occurred;

or

By local option, a nonresidential small business as defined by Economic Development Law, § 131 (resident in this state, independently owned and operated, not dominant in its field, and employs one hundred or less persons), if that property is occupied by the small business owner. Eligibility for small businesses may be subject to additional qualifications as provided by local option; **and**

- The loss of assessed value to property, excluding the land, must meet the minimum requirements as specified by local option, not to exceed 50% of the assessed value. If no such requirement has been specified, the minimum is 50%;

or

At local option, the property must be declared uninhabitable or condemned, or the process for making such declaration or condemnation must have been initiated due to health and safety concerns resulting from the disaster.

In addition:

- The owner of residential property at the time of the disaster must continue to be the property owner at the time relief is granted; **and**
- The damage to the property must not be the result of an intentional act of the owner.

Definitions

Disaster is defined as the occurrence or imminent, impending or urgent threat of widespread or severe damage, injury, or loss of

life or property resulting from any natural or man-made causes, including, but not limited to the following:

- | | |
|---------------------|-------------------------------|
| • fire | • air contamination |
| • flood | • terrorism |
| • earthquake | • cyber event |
| • hurricane | • blight |
| • tornado | • drought |
| • high water | • infestation |
| • landslide | • explosion |
| • mudslide | • radiological accident |
| • wind | • nuclear |
| • storm | • chemical |
| • wave action | • biological |
| • volcanic activity | • bacteriological release |
| • epidemic | • water contamination |
| • disease outbreak | • bridge failure or collapse. |

A *major disaster* is defined as a disaster in an area or region subsequently proclaimed to be impacted by a state disaster emergency by the Governor of New York State pursuant to Executive Law, § 28, or a major disaster or an emergency declared by the President of the United States pursuant to Chapter 68 of Title 42 of the United States Code.

A *local disaster* is defined as a disaster in an area or region that is proclaimed to be in a local state of emergency pursuant to Executive Law, § 24.

Where to file

File this form with your assessor's office. Do **not** file this form with either the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

When to file

An eligible municipality may authorize assessment relief for eligible properties after the major or local disaster occurs. Such local law or ordinance or, in the case of a school district, resolution, shall identify the disaster to which it pertains and identify a deadline by which an application for the exemption must be submitted. If no deadline is specified, applications may be submitted until the local law, ordinance or resolution is repealed or amended to specify a deadline.

To receive this exemption, file Form RP-467-n with your assessor's office by the deadline as specified by local option.

Contact your assessor's office to confirm the application due date in your community.

Applications for this exemption **must** include:

- all determinations by FEMA,
- all reports by an insurance adjuster, and
- supporting documentation detailing the damage to the property and the condition of the property.

Supporting documentation detailing the damage to the property and the condition of the property may include:

- assessment or reassessment by the county or municipality,
- private appraisal,
- documentation provided by such homeowner's insurance company,
- documentation provided by a public adjuster as defined in Insurance Law, § 2108,
- loss verification reports and other records produced by the Small Business Administration Office of Disaster Assistance,
- photographic and visual documentation,
- affidavits and other sworn statements, or
- other governmental records and reports.

Note: By local option, all documentation may be required to be notarized.

Duration and calculation of exemption

The amount of the exemption shall be determined based on the percentage of the property's market value, excluding the land, lost due to a disaster as allowed by local option. The assessor determines the loss in value of the property after considering the totality of the evidence and documentation submitted by the homeowner.

Note: The property owner can challenge the determination to the board of assessment review.

Decrease in market value of the property as determined by the assessor	Exemption percent
10% to 19%	15%
20% to 29%	25%
30% to 39%	35%
40% to 49%	45%
50% to 59%	55%
60% to 69%	65%
70% to 79%	75%
80% to 89%	85%
90% to 99%	95%
100%	100%

If an eligible property is declared uninhabitable or condemned—or the process for making such declaration or condemnation has been initiated—at local option, due to health and safety concerns resulting from the disaster, and the property does not meet the minimum loss of assessed value, the property shall receive either a 100% exemption or the maximum allowed by local option, whichever is lower, for up to five tax years.

Note: The exemption shall apply only for the period during which the property is uninhabitable or condemned.

At local option, the exemption shall apply for up to five years, and each municipality may set a distinct number of years the exemption shall be provided applicable to each damage bracket.

At local option, an assessment relief phase out period may be specified but must not exceed five years from the year in which the disaster occurred. During the phase out period, the exemption shall decrease annually by equal amounts, until the exemption reaches 0%.

Note: If the municipality reassesses the property during such phase out period, the exemption shall terminate.

By local option, each municipality may also set a maximum exemption amount that an eligible property may receive on each tax roll.