



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

APPLICATION FOR TAX EXEMPTION OF FARM SILOS, FARM FEED GRAIN STORAGE BINS, COMMODITY SHEDS, BULK MILK TANKS AND COOLERS, AND MANURE STORAGE AND HANDLING FACILITIES

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 Village (if any)
City/Town 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 silos
Farm feed grain storage bins
Commodity sheds
Bulk milk tanks and coolers
Manure storage and handling facilities

5. Are all bulk milk tanks and coolers for which an exemption is claimed currently being used to hold milk awaiting shipment to market? Yes No

CERTIFICATION

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 TAX EXEMPTION OF FARM SILOS, FARM FEED GRAIN STORAGE BINS, COMMODITY SHEDS, BULK MILK TANKS AND COOLERS, AND MANURE STORAGE AND HANDLING FACILITIES

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 for exemption from county, town and school district taxes must be filed with the Nassau Board of Assessors. In Tompkins County, applications must be filed with the Tompkins County Division of Assessment.

Time of filing application

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.

Completing the application form

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.

Real Property Tax Law Section 483-a

Farm silos, farm feed grain storage bins, commodity sheds, bulk milk tanks and coolers, and manure storage and handling facilities.

1. Structures permanently affixed to agricultural land for the purposes of preserving and storing forage in edible condition, farm feed grain storage bins, commodity sheds, manure storage and handling facilities, and bulk milk tanks and coolers used to hold milk awaiting shipment to market shall be exempt from taxation, special ad valorem levies and special assessments.

2. The exemption provided by subdivision one of this section shall only be granted upon the application of the owner of the property upon which such structures are located, on a form to be prescribed by the Office of Real Property Tax Services. Such application shall be filed on or before the appropriate taxable status date with the assessor of the municipality having the power to assess real property. Once an exemption is granted, no renewal thereof shall be necessary.

3. For the purposes of this section, the terms, “farm feed grain storage bin” and “commodity shed” shall mean a limited use structure designed and used for the storage of grains, feed grains and other components which may have a flat or conical bottom and is designed specifically for on farm storage.

SPACE BELOW FOR ASSESSOR’S USE

Date application filed: _____

Application approved:

Applicable taxable status date: _____

Application disapproved:

- (a) Assessed valuation of parcel including farm silos, farm feed grain storage bins, commodity sheds, bulk milk tanks and coolers, and manure storage and handling facilities _____
- (b) Assessed valuation of parcel excluding farm silos, feed grain farm storage bins, commodity sheds, bulk milk tanks and coolers, and manure storage and handling facilities _____
- (c) Assessed valuation of exemption granted (difference between (a) and (b) above) _____

Date

Assessor’s signature