



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

INSTRUCTIONS FOR APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
RECONSTRUCTED OR REHABILITATED HISTORIC BARN
(Real Property Tax Law, Section 483-b)

1. Authorization for exemption

Section 483-b of the Real Property Tax Law authorizes a partial exemption, at local option, for the reconstruction or rehabilitation of historic barns. Counties, cities, towns and villages may adopt local laws to permit the exemption; school districts (except the city school districts in New York City, Buffalo, Rochester, Syracuse, and Yonkers) may authorize the exemption by resolution.

2. Criteria for exemption

To qualify as a historic barn for this purpose, the barn must have been at least partially completed prior to 1936, and must have originally been designed and used for storing farm equipment or agricultural products, or for housing livestock. An otherwise qualified historic barn may **not** receive the exemption if it is used for residential purposes, if the historic appearance of the barn was materially altered by the reconstruction or rehabilitation, or if the barn received an agricultural building exemption (Real Property Tax Law, section 483) within the ten year period preceding the date of application for the exemption. Generally, the exemption applies only to reconstruction or rehabilitation commenced subsequent to the effective date of the local law or resolution authorizing the exemption, but such local law or resolution may provide that the exemption will apply to reconstruction or rehabilitation commenced before such effective date.

3. Scope of exemption

Where a county, city, town, village, or school district opts to allow the exemption, and the eligibility criteria are satisfied, the increase in assessed value that would otherwise result from the reconstruction or rehabilitation of an historic barn will be totally exempt from taxation in the first year. The exemption will be phased-out over the next succeeding nine years by an additional ten percent per year. This declining percentage continues to be applied to the increase in assessed value determined in the first year of the exemption unless there is a change in level of assessment on the assessment roll of 15% or more, as certified by the Office of Real Property Tax Services, in which case an adjustment is required.

4. Filing of application

Application for exemption from county, city, 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 may continue for the authorized period 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.