



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

**APPLICATION FOR PARTIAL EXEMPTION FOR REAL PROPERTY ALTERED,
INSTALLED OR IMPROVED TO REMOVE ARCHITECTURAL BARRIERS IN
COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990**

(General information and instructions for completing this form are 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	Village (if any)
_____	_____
City/Town	School District

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot: _____

4. General description of property (if necessary, attach plans or specifications): _____

5. Use (s) of property: _____

6. Describe alteration, installation or improvement made to property to remove architectural barriers on behalf of disabled persons: _____

7. Cost of alteration, installation or improvement: _____

8a. Date construction of alteration, installation or improvement was commenced: _____

b. Date completed (attach certificate of occupancy or other documentation of completion): _____

I certify that all statements made above are true and correct.

Signature

Date

INSTRUCTIONS FOR APPLICATION FOR PARTIAL EXEMPTION FOR REAL PROPERTY ALTERED, INSTALLED OR IMPROVED TO REMOVE ARCHITECTURAL BARRIERS IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990

Authorization for exemption: Section 459-a of the Real Property Tax Law authorizes a partial exemption from real property taxation for real property altered, installed or improved subsequent to the Americans with Disabilities Act of 1990 (Public Law 101-336; 42 United States Code, sec. 12101 et seq.) to remove architectural barriers on behalf of the disabled. Counties, cities, towns and villages may enact local laws authorizing the exemption; school districts (except the city school districts of New York City, Buffalo, Rochester, Syracuse and Yonkers) may do so by resolution.

Duration and Computation of Exemption: Generally, the amount of exemption in the first year is 50% of the increase in value attributable to the alteration, installation or improvement. The exemption amount then decreases by 5% in each of the next nine years. Municipalities which offer the exemption may reduce the percentages of exemption. Municipalities may also limit the eligibility for the exemption to those forms of alterations, installation or improvements described in their local laws or resolutions. The exemption generally applies to alterations, installations or improvements the construction of which was commenced subsequent to the effective date of the local law or resolution authorizing the exemption. If, however, an otherwise qualifying alteration, installation, or improvement was commenced prior to the effective date of the local law or resolution, an exemption may be granted for the remaining years of eligibility. For example, if a qualifying improvement was completed prior to the 2008 assessment roll, but a town does not authorize the exemption until its 2011 assessment roll, the improvement would qualify for a 35% exemption on the 2011 roll, 30% in 2012, and so on; no refunds are allowed.

Place of filing application: Application for exemption from city, town, and village taxes must be filed with the city, town, or village assessor. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used to levy county or school 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 or school district taxes must be filed with the Tompkins County Division of Assessment.

Time of filing application: The application must be filed in the assessor’s office on or before the appropriate taxable status date. The taxable status date in towns is March 1, except that in towns in the County of Nassau, taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, taxable status date is determined from charter provisions and the city assessor should be consulted to determine the appropriate date. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations.

FOR ASSESSOR’S USE

- 1. Date application filed: _____ 2. Applicable taxable status date: _____
- 3. Action on application: Approved Disapproved
- 4. Assessed valuation of parcel in first year of exemption: \$ _____
- 5. Increase in total assessed valuation in first year of exemption: \$ _____
- 6. Amount of exemption in first year:

	Percent	Amount
County	_____	\$ _____
City/Town	_____	\$ _____
Village	_____	\$ _____
School District	_____	\$ _____

Assessor’s signature

Date