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Assessor's Manual, Volume 4, Exemption Administration

Exemption Administration Manual - Part 1 Residential - Other Than Multiple Dwellings

Section 4.01 - RPTL Section 444-a

RPTL Section 444-a

Historic Property

Exemption Code(s): 4196_ Year Originally Enacted: 1997

Related Statutes: General Municipal Law §§96-a, 119-dd

SUMMARY: If allowed by local option, historic property that is altered or rehabilitated in accordance with local historic preservation laws is exempt from taxation to the extent of any increase in value attributable to the alteration or rehabilitation. Such improvements are exempt from special ad valorem levies as well as from general municipal and school taxes, but are liable for special assessments.

A. ELIGIBILITY REQUIREMENTS

- Ownership Requirements:** None.
 - Property Location Requirements:** None.
 - Property Use Requirements:** In order for a structure to be considered an historic property eligible for this exemption, the property must have been designated as a landmark, or be a property that contributes to the character of an historic district, created by a local law passed under Section 96-a or 119-dd of the General Municipal Law. Alterations or rehabilitation of such historic property must be made for means of historic preservation, and such alterations or rehabilitation must meet guidelines and review standards in the local preservation law.
 - Certification by State or Local Government:** Alterations and rehabilitation on historic buildings must be approved by the local preservation commission prior to commencement of such work.
 - Required Construction Start Date or Other Time Requirement:** Alterations or rehabilitation must have commenced after the effective date of the local law or resolution adopting this exemption (see Local Option below).
- B. **LOCAL OPTION:** Yes -- Each county, city, town, village and school district (except city school districts in Buffalo, New York City, Rochester, Syracuse, and Yonkers) may choose whether or not to allow the exemption. The option must be exercised by a county, city, town, or village through adoption of a local law and by a school district through adoption of a resolution. In all cases, a public hearing must be held prior to adoption of the local law or resolution. Each county, city, town, village or school district may choose to (1) reduce the percent of the exemption otherwise allowed by this statute; and (2) limit eligibility for the exemption to those forms of alterations or rehabilitation as are prescribed the local law or resolution.

C. LIMITATION ON EXEMPTION:

	General Municipal Taxes	School District Taxes	Special Ad Valorem Levies	Special Assessments
1. Amount	Yes*	Yes*	Yes*	No exemption allowed
2. Duration	9 years*	9 years*	9 years*	No exemption allowed
3. Taxing Jurisdiction a. County or County Special Districts	Ex**	NA	Ex**	Tax
b. City	Ex**	NA	NA	Tax
c. Town or Town Special District	Ex**	NA	Ex**	Tax
d. Village	Ex**	NA	NA	Tax
e. School District	NA	Ex**	NA	NA

Ex - Exempt Tax - Taxable NA - Not Applicable

* See Calculation of Exemption below.

** If allowed by local option.

D. PAYMENTS IN LIEU OF TAXES: None required.

E. CALCULATION OF EXEMPTION:

- General Municipal and School District Taxes:** Unless reduced by the local law or resolution, the following percentages of the increase in assessed value attributable to the alteration or rehabilitation should be applied:

Year of Exemption	Percentage of Exemption
1-5	100
6	80
7	60
8	40
9	20
10	0

- Special Ad Valorem Levies and Special Assessments:** For ad valorem levies, the schedule listed above should be applied.

No exemption allowed for special assessments.

F. CODING OF EXEMPTION ON ASSESSMENT ROLL:**Code Description of Alternative Codes Possible**

4196_

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Last Modified: October 11, 2011

Assessment Roll Section(s): Taxable (RPS Section 1).**NOTE:** This code should not be used to identify property that is exempt under any of the statutes listed under Similar Exemptions below. For coding of such property, see the Exemption Profile for the statute that applies.**G. FILING REQUIREMENTS (Owner or Occupant of Property):**

Form RP-444-a (9/08) - Application for Partial Exemption of Historic Property

H. REPORTING REQUIREMENTS (Assessor): None.**I. SIMILAR EXEMPTIONS:**

Subject	Statute
Historical societies	RPTL §444 & NPCL §1408
Historic barns	RPTL §483-b

Exemption Application Form: [Form RP-444-a](#) | [Top of Page](#) | [Table of Contents](#) | [Next Page](#)
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