



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Superstorm Sandy Exemption from Real Property Tax

Chapter 122 of the Laws of 2015

RP-5850
(12/15)

Do not file this form with Office of Real Property Tax Services

Name(s) of owner(s)					
Mailing address of owner(s) (number and street or PO box)			Location of property (street address)		
City, village, or post office		State	ZIP code		
City, town, or village		State	ZIP code		
Daytime contact number		Evening contact number		School district	
E-mail address			Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)		
Name(s) of any non-owner spouse(s)					
Address(es) of primary residence(s) if different from above:					

1 Description of residential property for which exemption is sought:

- a) one-family residence two-family residence three-family residence
- b) Is the building occupied exclusively for residential purposes? Yes No
- c) General description of reconstruction, alteration, or improvement (if necessary, attach plans or specifications):

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- d) Total cost \$
- e) Date reconstruction, alteration, installation or improvement was started: ____ / ____ / ____
- f) Date completed. Attach copy of certificate of occupancy: ____ / ____ / ____

- 2 a) Is this property the primary residence of its owner? Yes No
- b) Was the property owned by and the primary residence of the same owner immediately prior to Superstorm Sandy? Yes No
- 3 Did this property receive the previous exemption (Chapter 424 of the Laws of 2013) for Superstorm Sandy related damage? Yes No

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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This Area for Assessor's Use Only

1. Date application filed: _____
2. Applicable taxable status date: _____
3. Action on application: Approved Disapproved
4. Assessed valuation of parcel prior to Superstorm Sandy related damage: \$ _____
5. Increase in total assessed valuation due to Superstorm Sandy related reconstruction, alteration, or improvement: \$ _____
6. Amount of exemption in first year: _____

Assessor's name	
Assessor's signature	Date

Instructions

Authorization for exemption

Chapter 122 of the Laws of 2015 authorizes counties, towns, and school districts within the FEMA designated areas to offer a partial exemption from real property taxation for residential property reconstructed, altered, or improved on or after October 29, 2012 due to damage resulting from Superstorm Sandy. An eligible property must have received assessment relief under the Superstorm Sandy Assessment Relief Act of 2013. Ordinary maintenance and repairs do not qualify for exemption.

Eligible municipalities and school districts may limit the exemption to specific forms of reconstruction, alteration, or improvement as may be provided in their local law or resolution. Consult the assessor to ascertain if the exemption has been so limited.

Duration and computation of exemption

The amount of the exemption in the first year is 100% of the increase in the assessed value attributable to the eligible reconstruction, alteration, or improvement. The exemption amount then decreases by 12.5% in each of the next seven years. This declining percentage continues to be applied to the increase in assessed value determined in the first year of the exemption, unless a change in level of assessment for an assessment roll of 15% or more, is certified, in which case an adjustment is required.

Application for exemption

The exemption may apply to charges imposed upon real property by the County, Town, or school district.

Filing of exemption

Application for exemption from taxes must be filed with the local municipal assessor on or before March 1, **not** the Office of Real Property Tax Services.

Time of filing application

The application must be filed in the assessor's office on or before March 1 of the year in which exemption is sought. No applications for this exemption may be made after March 1, 2018.

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.