



Application for Tax Exemption of Solar or Wind Energy Systems or Farm Waste Energy Systems

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	Date of purchase of real property	
E-mail address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)	

1 Description of solar or wind energy or farm waste energy system:

Solar energy system

Wind energy system

Active

Passive

Electrical generation

Hot water

Greenhouse

Mechanical power

Heating

Sunspace

Cooling

Mass wall system

Electrical generation

Thermosiphon air panels

Farm waste energy system

Combination

Direct gain

Other

Written description (attach additional sheet if necessary): _____

2 Date of completion of solar or wind energy or farm waste energy system: _____
(month) (year)

3a Cost of solar or wind energy system or farm waste energy system; attach proof \$ _____

3b Incremental cost; attach proof (see Duration and computation of exemption on page 2) \$ _____

Certification

I/We, _____, hereby certify that the information on this application and accompanying pages constitutes a true statement of fact.

Signature of owner or authorized representative	Date
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Signature of owner or authorized representative	Date
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For assessor's use

Date application filed _____

Applicable taxable status date _____

- Application approved
 Application disapproved

Assessed valuation of exemption granted (*see next column if applicable*) \$ _____

First assessment roll on which exemption is to be granted. _____

Last assessment roll on which exemption is to be granted. _____

- (a) Total cost of solar or wind energy system or farm waste energy system \$ _____
- (b) Incremental cost of system (*cost of components which make possible the production of the solar or wind energy or farm waste energy*) \$ _____
- (c) Ratio of incremental cost to total cost ($b \div a$) \$ _____
- (d) Increase in assessed value of property attributable to addition of solar or wind energy system or farm waste energy system \$ _____
- (e) Assessed value exempt due to addition of system ($d \times c$) \$ _____

Assessor's name (print)	
Assessor's signature	Date

Instructions

Authorization for exemption

Real Property Tax Law section 487 exempts from taxation, but not special ad valorem levies or special assessments, real property which includes a solar or wind energy system or farm waste energy system satisfying guidelines established by the New York State Energy Research and Development Authority. The solar or wind energy system or farm waste energy system must be existing or constructed before July 1, 1988, or constructed after January 1, 1991, and before January 1, 2025. A county, city, town or village may adopt a local law or a school district (except the city school district of New York City, Buffalo, Rochester, Syracuse or Yonkers) may by resolution provide that no solar or wind exemption or farm waste energy system shall apply within its jurisdiction for systems constructed after January 1, 1991, or the date of such local law or resolution, whichever is later. Structures that satisfy the requirements for exemption under Real Property Tax Law §483-e (Anaerobic Digestion Facilities) cannot receive this exemption.

Duration and computation of exemption

The exemption is equal to the increase in assessed value of the property attributable to the inclusion of the solar or wind energy system or farm waste energy system and is to be granted for a period of fifteen (15) years. Where the system or its components are also part of the building structure, the increase in value to be exempted from taxation equals the assessed value attributable to the system or components multiplied by the ratio of the incremental costs of the system or farm waste energy system or components to the total cost of such system or components. "Incremental cost" is the increased cost of a solar or wind energy system or farm waste energy system or component which also serves as part of a building structure, above that for similar conventional construction, which enables its use as a solar or wind energy system or farm waste energy system or component. For further information, see the Energy Research and Development Authority guidelines. Note that municipalities that offer the solar or wind energy system exemption may require payments in lieu of taxes not to exceed the amount of the exemption.

Place of filing application

Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county, city or town and school district taxes. If the property is also located within a village assessing unit, a separate application for exemption from village taxes must be submitted to the village assessor. In Nassau County, application for exemption from county, town and school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, application for exemption from county, city, and town, village, and school district taxes must be filed with the Tompkins County Division of Assessment. Two copies of this application are to be filed with the assessor. **Do not file the application with the Office of Real Property Tax Services.** Upon approval or disapproval, the assessor shall transmit one copy of the application to the State Energy Research and Development Authority, 17 Columbia Circle, Albany, NY 12203.

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 rolls 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 cities, the taxable status date is determined by the city charter provisions and the city assessor's office should be consulted for the specified date. Taxable status date in most assessing unit villages is January 1, but the village clerk should be consulted for variations.

Exemption guidelines

Guidelines for determining eligibility for this exemption are available from the New York State Energy Research and Development Authority.