



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
(8/22)

Do not file this form with the 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		ZIP code	
Daytime contact phone number		Evening contact phone number		School district	
Email 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					

Describe the residential property for which exemption is sought:

- 1 One-family residence Two-family residence Three-family residence
- 2 Is the building occupied exclusively for residential purposes? Yes No
- 3 Describe the reconstruction, alteration, installation, or improvement (if necessary, attach plans or specifications):

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- 4 Total cost. \$
- 5 Enter the date the reconstruction, alteration, installation, or improvement was started.
- 6 Enter the date the reconstruction, alteration, installation, or improvement was completed.
Attach a copy of the certificate of occupancy.
- 7 Is this property the primary residence of its owner? Yes No
- 8 Was the property owned by and the primary residence of the same owner immediately prior to
Superstorm Sandy? Yes No
- 9 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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For Assessor's Use Only

Date application filed: _____ Applicable taxable status date: _____

Action on application: Approved Disapproved

Assessed valuation of parcel prior to Superstorm Sandy related damage: \$ _____

Increase in total assessed valuation due to Superstorm Sandy related reconstruction, alteration, installation, or improvement: \$ _____

Amount of exemption in the first year: _____

Assessor's name (<i>print</i>)	
Assessor's signature	Date

Instructions

Authorization for exemption

Chapter 122 of the Laws of 2015 authorizes counties, towns, and school districts within the Federal Emergency Management Agency (*FEMA*) designated areas to offer a partial exemption from real property taxation for residential property reconstructed, altered, installed, 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, installation, 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% (1.0) of the increase in the assessed value attributable to the eligible reconstruction, alteration, or improvement. The exemption amount then decreases by 12.5% (0.125) 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% (0.15) 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. Do **not** file with the Office of Real Property Tax Services.

When to File

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 will be accepted after March 1, 2024.

If the exemption is 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.
