



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR SUBSIDIZED RAILROAD REAL PROPERTY
(General information and filing requirements on back)

To: Assessor (s) of _____
City/Town /Village (strike inapplicable designation)

1. Name and telephone no. of owner (s) of property 2. Mailing address

Day No. () _____
Evening No. () _____

2a. Assessment roll description of parcel(s) of railroad property used in subsidized operation: _____

b. Railroad valuation-section number _____ c. From Milepost _____ to Milepost _____
d. From Chaining station _____ to Chaining station _____ e. ICC Zone Number (s) _____

3. Railroad operation for which subsidy was paid or is payable:
a. Beginning date: _____ b. Ending date _____

4. Documentation for payment of subsidy.
Check as appropriate:
a. [] Filed herewith
b. [] Filed previously, on: _____(date filed with assessor)
c. [] Amendments filed herewith

I, _____ hereby certify that the information on this application and any
accompanying papers constitutes a true statement of the facts.

Date: _____

Signature of owner or representative

Title

GENERAL INFORMATION AND FILING REQUIREMENTS

1. Authorization for exemption

Section 489-d(1) and 489-dd(1) of the Real Property Tax Law authorize an exemption from real property taxation for intrastate and interstate subsidized railroad real property.

2. Place of filing

Complete application in triplicate. Original must be filed in the office of the city, town or village assessor. If the property is located in a village which assesses, an application must be filed with both the town assessor and the village assessor. In Nassau County and Tompkins County, the application must be filed with the county assessor. A copy must be filed with the New York State Department of Taxation & Finance - Office of Real Property Tax Services, State Assessment Services, WA Harriman, Albany, N. Y. 12227. Another copy must also be filed with the Department of Transportation, Railroad Group, State Office Campus, Bldg. No. 5, Albany, N.Y. 12232. The documentation referred to in item 4 must be attached to the original and each copy of the application unless it was filed with a previous application for exemption on the subject property.

3. Time of filing

An application must be filed annually in the assessor's office on or before the appropriate taxable status date. For purposes of this exemption, taxable status date is December 31 of the year preceding the year in which the assessment roll on which exemption is sought will be filed, except that it is December 31 of the second year preceding the date provided by law for the filing of city assessment rolls required to be filed between January 1 and June 1, inclusive, and for all village assessment rolls.