

LIFETIME EXEMPTIONS FOR CERTAIN FARM BUILDINGS

Section 483-a of the RPTL provides a total exemption from taxes, special ad valorem levies and special assessments for certain farm buildings listed below.

The following structures fall in this category:

Added

1994	Silos - both upright and horizontal
1994	Manure storage and handling facilities - such as manure tanks (i.e., “slurry store”) and lagoons.
1994	Bulk milk tanks - storing milk awaiting shipment to market.
1995	Farm feed grain storage bins and commodity sheds.
2014	On Farm and Community Anaerobic Digesters (Removed from 483-a in 2016, now covered under RP-483-e)

To receive the exemption, the structures must be permanently affixed to agricultural land. A one-time application for the exemption is required. ([RP-483-a](#))

These structures are exempt from all taxes, i.e., general municipal, school district, special district and special assessments.

Section 483-b of the RPTL provides an exemption from taxes for **historic barns** which are reconstructed or rehabilitated to the extent of any increase in value attributable to the reconstruction or rehabilitation.

Each county, city, town, village and school district 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 order for a structure to be considered an historic barn eligible for this exemption, the structure must have been at least partially constructed prior to 1936, and must have been originally designed and used for storing farm equipment or agricultural products, or for housing livestock. An otherwise qualified barn may not receive this exemption if:

- a) it received an exemption as an agricultural building exemption (RPTL §483) within ten years of the date of the application for the exemption for an historic barn;
- b) it is used for residential purposes; or

- c) its historic appearance has been materially altered by the reconstruction and rehabilitation.

This exemption covers a period of ten years. The following percentages of the increase in assessed value attributable to the reconstruction or rehabilitation should be applied:

Year of Exemption	Percentage of Exemption
1	100
2	90
3	80
4	70
5	60
6	50
7	40
8	30
9	20
10	10

For this exemption the exempt amount for each year is to be calculated on the basis of the exemption base," defined as the increase in assessed value in the first year of the 10-year period, unless there has occurred in any year a change in level of assessment of 15% or more for a final assessment roll, in which case the exemption base must be adjusted by the fraction resulting from dividing the total assessed value of the parcel on that final roll (after accounting for any physical or quantity changes since the prior roll) by the total assessed value on the immediately preceding assessment roll.

RPTL Section 483-c Temporary greenhouses used for agricultural production are exempt from taxation, special ad valorem levies, and special assessments.

Structure must consist of specialized agricultural equipment having a framework covered with demountable polyethylene or polypropylene material or materials of a polyethylene or polypropylene nature which is specifically designed, constructed and used for agricultural production. A temporary greenhouse may include, but is not limited to, the use of heating devices, water and electrical utilities, and embedded supporting poles.

These structures are exempt from all taxes, i.e., general municipal, school district, special district and special assessments.

RPTL Section 483-d Certain farm or food labor camps and commissaries, and any other structures used to improve the health, living and working conditions for farm laborers are exempt from taxation, special ad valorem levies, and special assessments.

The structure must be one of the following: 1) a farm or food processing labor camp or commissary, as defined under Article 7 of the Labor Law, or 2) any other structure used to improve the health, living and working conditions for farm laborers. Both types of structures must be in compliance with all applicable standards set by the departments of health and labor, and the state building code commission.

These structures are exempt from all taxes, i.e., general municipal, school district, special district and special assessments.

RPTL Section 483-e Anaerobic Digestion Facilities

Structures permanently fixed to land for the purpose of anaerobic digestion of agricultural materials or the storage and handling of the agricultural materials that are part of the digestion process, together with any equipment necessary for producing, collecting, storing, cleaning and converting biogas into forms of energy and generation, transmission, transporting, use of and/or the sale of biogas or energy on-site, off-site, and/or pursuant to an interconnection agreement with a utility.

Agricultural materials includes, but is not limited to, livestock manure, farming wastes and food residuals and other organic wastes associated with food production or consumption with at least fifty percent by weight of its feedstock on an annual basis being livestock manure, farming wastes and crops grown specifically for use as anaerobic digestion foodstock.

Food residuals means organic material, including, but not limited to, food scraps, food processing residue, and related soiled or unrecyclable paper used in food packaging, preparation or cleanup.

Granted upon the application of the owner of the property upon which such structures are located.

Form RP-483-e must be filed on or before taxable status date. Applications received by June 1, 2016 are deemed timely filed for the 2016 Assessment Roll.

Once an exemption is granted no renewal is necessary.

These structures are exempt from all taxes, i.e., general municipal, school district, special district and special assessments.