



Instructions for Form RP-483

Application for Tax Exemption of Agricultural and Horticultural Buildings and Structures

General information

Real Property Tax Law § 483 provides a partial exemption from real property taxation to structures and buildings essential to the operation of lands actively devoted to agricultural or horticultural use and actually used and occupied to carry out such operation which are constructed or reconstructed subsequent to January 1, 1969, and prior to January 1, 2029.

The exemption amount is the increase in assessed value attributable to qualified new construction or reconstruction. The exemption duration is for a period of up to ten years. In the event the land or structures or buildings are converted to non-agricultural use during the exemption period, the property becomes subject to roll-back taxes for the period during which the exemption was operative.

Where to file the application

This application for exemption must be filed with the city or town assessor. Do not file this form with the Office of Real Property Tax Services. If a facility is located in a village which assesses, a copy of the application must also be submitted to the village assessor. In Nassau County, applications for exemption from county, town or school district taxes should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment.

Deadline for filing the application

You must file the application in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1.

- In Nassau County, the taxable status date is January 2, but that county is authorized to establish a later filing date. Contact the county to obtain that date.
- Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor.
- In cities, the date is determined from charter provisions. In New York City, the taxable status date is January 5, but applications for this exemption may be filed on or before March 15.
- The taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

Line instructions

Line 1 – The exemption applies to newly constructed or reconstructed structures or buildings (or portions thereof) used directly and exclusively in the raising and production for sale of agricultural and horticultural commodities including structures or buildings used for the storage of honey bees. Therefore, the building or structure (or portion thereof) for which the exemption is sought must be identified with particularity and its current use described as fully possible. If not currently used, set forth the proposed use.

Line 2 – The construction or reconstruction must be completed on or before the appropriate taxable status date and application for exemption must be made within one year from the date of completion of the improvement.

Line 3 – The exemption generally does not apply to a building or structure (or portion thereof) used for the processing of

agricultural or horticultural commodities, but a building or structure (or portion thereof) used in the production of maple syrup, honey or beeswax may be eligible for exemption. The exemption also does not apply to a building or structure (or portion thereof) used for the retail merchandising of such commodities. A building is used for processing whenever the principal activity occurring therein is the preparation of farm commodities for market as distinguished from the raising, producing or storing of such farm commodities. A building is not disqualified if processing activities are merely incidental to exempt activities. A building or structure (or portion thereof) is used for retail merchandising when it is used for the sale of a farm commodity to the ultimate customer. The exemption does not apply to silos, farm feed grain storage bins, commodity sheds, manure storage, handling and treatment facilities, or bulk milk tanks and coolers used to hold milk awaiting shipment to market as those types of structures are exempt from taxation pursuant to Real Property Tax Law § 483-a (request Form RP-483-a from your assessor).

Line 4 – The exemption applies to buildings used to provide housing for regular and essential employees and their immediate families who are primarily employed in farming operations. It does not apply, however, to buildings occupied as a residence by the owner and his immediate family.

Line 5 – The exemption applies to buildings or structures essential to the operation of lands consisting of not less than five acres actually used in an agricultural or horticultural operation carried on for profit. An eligible building or structure may include an indoor exercise arena used exclusively by a farmer or a commercial horse boarding operation to train and exercise horses. Such an arena does not qualify for tax exemption when used by a riding academy or a dude ranch.

Penalty for false statement

A person making false statements on an application for exemption is guilty of an offense punishable by law.