



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

1. Name and telephone numbers of owner(s):

2. Mailing address of owner(s):

\_\_\_\_\_  
\_\_\_\_\_  
Day No. ( ) \_\_\_\_\_  
Evening No. ( ) \_\_\_\_\_  
E-mail address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Location of property (see instructions):

\_\_\_\_\_  
Street address  
  
\_\_\_\_\_  
City/town

\_\_\_\_\_  
Village (if any)  
  
\_\_\_\_\_  
School district

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot \_\_\_\_\_

4. Description of solar or wind energy or farm waste energy system:

- |   |  |
|---|--|
| <input type="checkbox"/> Wind energy system       | <input type="checkbox"/> Solar energy system     |
| <input type="checkbox"/> Electrical generation    | <input type="checkbox"/> Active                  |
| <input type="checkbox"/> Mechanical power         | <input type="checkbox"/> Hot water               |
|   | <input type="checkbox"/> Heating                 |
| <input type="checkbox"/> Farm waste energy system | <input type="checkbox"/> Cooling                 |
|   | <input type="checkbox"/> Electrical generation   |
|   | <input type="checkbox"/> Combination             |
|   | <input type="checkbox"/> Passive                 |
|   | <input type="checkbox"/> Greenhouse              |
|   | <input type="checkbox"/> Sunspace                |
|   | <input type="checkbox"/> Mass wall system        |
|   | <input type="checkbox"/> Thermosiphon air panels |
|   | <input type="checkbox"/> Direct gain             |
|   | <input type="checkbox"/> Other                   |

Written description (attach additional sheet if necessary): \_\_\_\_\_  
\_\_\_\_\_

5. Date of completion of solar or wind energy or farm waste energy system: \_\_\_\_\_  
(month) (year)

6. a. Cost of solar or wind energy system or farm waste energy system: \$ \_\_\_\_\_ (attach proof)

b. Incremental cost (see instruction 2): \$ \_\_\_\_\_ (attach proof)

## 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

\_\_\_\_\_  
Signature of owner or authorized representative

\_\_\_\_\_  
Date

**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 ÷ 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 × c) ..... \$ \_\_\_\_\_

\_\_\_\_\_  
 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.

**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.