



# Application for Tax Exemption of Anaerobic Digestion Facilities

Do **not** file this form with the Office of Real Property Tax Services.

You must file a separate application for each parcel. See instructions for filing on page 2.

1 Name(s) of owner(s)				
2 Mailing address of owner(s) (number and street or PO box)			3 Location of property (street address)	
City, village, or post office		State	ZIP code	
City, town, or village		State	ZIP code	
Daytime contact number	Evening contact number		School district	
E-mail address			Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)	

**4 Structures for which tax exemption is claimed:**

	Number of structures
Anaerobic digesters .....	
Anaerobic agricultural material storage and handling .....	
Biogas equipment (see instructions) .....	

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**5** Are all structures for which the exemption is claimed permanently affixed to land for the purpose of anaerobic digestion of agricultural materials? ..... Yes  No

**6** Are any of the structures for which the exemption is claimed receiving an exemption under Real Property Tax Law section 487(2) (Solar, Wind, and Farm Waste Energy Systems) ..... Yes  No

**Certification**

I, \_\_\_\_\_, hereby certify that the information provided on this application constitutes a true statement of the facts to the best of my knowledge.

Signature	Date
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Signature	Date
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**Penalty for false statements**

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

***This Area for Assessor's Use Only***

Date application filed: \_\_\_\_\_

Application approved:

Applicable taxable status date: \_\_\_\_\_

Application disapproved:

(a) Assessed valuation of parcel including eligible structures used for anaerobic digestion, storage or handling of agricultural materials used in anaerobic digestion or biogas equipment .....	
(b) Assessed valuation of parcel excluding eligible structures used for anaerobic digestion, storage or handling of agricultural materials used in anaerobic digestion or biogas equipment .....	
(c) Assessed valuation of exemption granted (difference between (a) and (b) above) .....	

Assessor's signature	Date
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## Instructions

### Authorization for exemption

Real Property Tax Law section 483-e exempts from taxation, special ad valorem levies, and special assessments 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.

### 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.

**Do not file the application with the Office of Real Property Tax Services.** Once an exemption is granted, no renewal thereof shall be necessary.

### 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.