



Stephanie A. Miner  
Mayor

The City of Syracuse has enacted unique

# **PROPERTY TAX EXEMPTIONS**

for new and renovated residences.

- 1. Rehabilitate a Vacant Residence . . .**
- 2. For New Construction . . .**
- 3. Improve Any Residential Property . . .**

For information call the City of Syracuse  
Assessment Department at (315) 448-8270

**[www.syr.gov.net](http://www.syr.gov.net)**

# Vacant Residence Exemption

You can now rehabilitate a vacant residence and qualify for **10 years of exemptions on City and School taxes** on the increased value.

## Here's how it works:

- The property must be certified in advance as vacant for one year.  
Check first with the Assessment Department at (315) 448-8270 to see if it qualifies.
- The value of the rehabilitation work must be at least \$20,000
- File an application prior to starting work on the property
- Obtain required permits

## What is the exemption provided?

Properties that qualify will receive a seven-year 100% exemption from City and School taxes on the assessment increase due to the rehabilitation, and a partial exemption for three additional years.

**Example:** A vacant, unoccupied hazard assessed at \$15,000 is rehabilitated and the assessment is increased to \$75,000.

YEAR	ASSESSMENT	CITY/SCHOOL EXEMPTION	CITY/SCHOOL TAXABLE	COUNTY TAXABLE
1	\$75,000	\$60,000	\$15,000	\$75,000
2	\$75,000	\$60,000	\$15,000	\$75,000
3	\$75,000	\$60,000	\$15,000	\$75,000
4	\$75,000	\$60,000	\$15,000	\$75,000
5	\$75,000	\$60,000	\$15,000	\$75,000
6	\$75,000	\$60,000	\$15,000	\$75,000
7	\$75,000	\$60,000	\$15,000	\$75,000
8	\$75,000	\$45,000	\$30,000	\$75,000
9	\$75,000	\$30,000	\$45,000	\$75,000
10	\$75,000	\$15,000	\$60,000	\$75,000
11	\$75,000	—	\$75,000	\$75,000

## What is considered a vacant residence for this exemption?

A property that has been vacant for at least a year, sealed or boarded up, and certified by Code Enforcement and Assessment.

## When should I apply?

As soon as you verify that the property qualifies for the program and before you start any work on it.

## What taxes are reduced by the exemption?

City and school taxes due to the value added by the rehabilitation of the property. County taxes are not reduced by it.

## Where do I get an application and other information?

The City Assessment Department  
Room 130, City Hall  
Syracuse, New York 13202

Phone: (315) 448-8270

Fax: (315) 448-8190

E-mail: [assessment@syrgov.net](mailto:assessment@syrgov.net)

**1.**

**If you are rehabilitating a  
Vacant Residence, use this form**



For information call the City of Syracuse  
Assessment Department at (315) 448-8270

[www.syr.gov.net](http://www.syr.gov.net)



# City of Syracuse

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR COMPLETE REHABILITATION OF VACANT RESIDENTIAL STRUCTURES REAL PROPERTY TAX LAW, SECTION 485-o

APPLICATION AND CERTIFICATION OF ELIGIBILITY PRIOR TO CONSTRUCTION ARE REQUIRED

Please Read Information and Filing Requirements on Back Page

1. Name and telephone no. of owner(s)

2. Mailing address of owner(s)

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

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

Day No. ( \_\_\_\_\_ ) \_\_\_\_\_

Evening No. ( \_\_\_\_\_ ) \_\_\_\_\_

E-Mail address (optional) \_\_\_\_\_

3. Location of Property

\_\_\_\_\_, City of Syracuse  
Street address

Property I.D. number (see tax bill) \_\_\_\_\_

4. Description of residential property for which exemption is sought:

a.  one-family residence     two-family residence     three-family residence     other

b. General description of planned improvements (if necessary, attach plans or specification):

\_\_\_\_\_

c. Estimated total cost: \_\_\_\_\_

d. Date rehabilitation will start: \_\_\_\_\_

e. Estimated date of completion: \_\_\_\_\_

**Copy of certificate of occupancy or other documentation must be submitted upon completion**

5. Primary use of this property when completed:

\_\_\_\_\_

### Certification

I, \_\_\_\_\_, hereby certify that the information on this application and any accompanying page(s) constitutes a true statement of facts.

Signature

Date

**GENERAL INFORMATION AND FILING REQUIREMENTS**

Precertification of the property as unoccupied for one year is required for eligibility for this exemption. The value of the construction must exceed \$20,000.

**Exemption Schedule:** Exemption applies to City and School taxes. County taxes are not exempted.

YEAR	EXEMPTION
1-7	100%
8	75%
9	50%
10	25%

AUTHORIZATION FOR EXEMPTION

Chapter 441 of the New York State Laws of 2013 and City of Syracuse Local Law number 786 of 2013, authorized an exemption from real property taxation for increases in assessment due to rehabilitation of residential structures vacant for at least one year, and prequalified as an **“unoccupied hazard.”**

PLACE OF FILING APPLICATION

Application for exemption must be filed with City Assessment Department, Room 130, City Hall, Syracuse, New York 13202

TIMING OF FILING APPLICATION

Applications must be filed in the Assessor's Office on or before the first taxable status date following completion of such capital improvements. Taxable status date in the City of Syracuse is **January 1.**

CONTACT INFORMATION:

City of Syracuse  
Department of Assessment  
Room 130, City Hall  
Syracuse, New York 13202  
Phone: (315) 448-8270  
E-Mail: assessment@syrgov.net

**FOR CITY STAFF USE**

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

CODE ENFORCEMENT: Date of vacancy \_\_\_\_\_

Qualified as unoccupied hazard     Yes     No

Signature \_\_\_\_\_ Date \_\_\_\_\_

ASSESSOR: Eligible for exemption?     Yes     No

Signature \_\_\_\_\_ Date \_\_\_\_\_

Assessed valuation of parcel in first year of exemption: \$ \_\_\_\_\_

Increase in total assessed valuation in first year of exemption: \$ \_\_\_\_\_

Amount of exemption in first year: \$ \_\_\_\_\_

Assessor's Signature \_\_\_\_\_ Date \_\_\_\_\_

# New 1 and 2 Family Residences

You can now build a new one- or two-family residence in Syracuse, and qualify for **10 years of exemptions from City and School taxes** on the increased value. Additional years of exemption are available if the house is LEED-certified.

## Here's how it works:

- The residence must be newly constructed, and a one- or two-family
- You must fill out an application for the exemption by December 31st of the year in which you start construction.
- Obtain the required building permits

## What is the exemption provided?

Properties that qualify will receive a seven- year 100% exemption from City and School taxes on the assessment increase due to the new construction, and a partial exemption for three additional years. If the house is LEED-certified additional years are added on.

## Example:

A new residence is built on a vacant lot assessed for \$10,000.  
 The assessment is increased to \$110,000.  
 The structure is not LEED-certified.

YEAR	ASSESSMENT	CITY/SCHOOL EXEMPTION	CITY/SCHOOL TAXABLE	COUNTY TAXABLE
1	\$110,000	\$100,000	\$10,000	\$110,000
2	\$110,000	\$100,000	\$10,000	\$110,000
3	\$110,000	\$100,000	\$10,000	\$110,000
4	\$110,000	\$100,000	\$10,000	\$110,000
5	\$110,000	\$100,000	\$10,000	\$110,000
6	\$110,000	\$100,000	\$10,000	\$110,000
7	\$110,000	\$100,000	\$10,000	\$110,000
8	\$110,000	\$75,000	\$35,000	\$110,000
9	\$110,000	\$50,000	\$60,000	\$110,000
10	\$110,000	\$25,000	\$85,000	\$110,000
11	\$110,000	—	\$110,000	\$110,000



## What does LEED-certified mean?

LEED refers to the Leadership in Energy and Environmental Design Building Rating System published by the United States Green Building Council. New one- and two-family residences certified by a LEED-accredited professional will receive additional years of exemption.

## What taxes are reduced by the exemption?

City and School taxes due to the value added by the construction. County taxes are not reduced by it.

## When should I apply?

You should complete and submit an application by December 31st of the year in which you start construction.

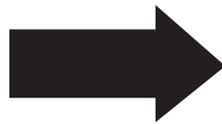
CITY/SCHOOL TAX EXEMPTION SCHEDULE FOR LEED-CERTIFIED HOUSES			
YEARS	SILVER	GOLD	PLATINUM
1-8	100%	100%	100%
9	80%	100%	100%
10	60%	80%	100%
11	40%	60%	100%
12	20%	40%	75%
13	—	20%	50%
14	—	—	25%

## Where do I get an application and other information?

The City Assessment Department  
 Room 130, City Hall  
 Syracuse, New York 13202  
 Phone: (315) 448-8270    Fax: (315) 448-8190    E-mail: [assessment@syr.gov](mailto:assessment@syr.gov)

**2.**

**If you are building a  
New One- or Two-Family Residence,  
use this form**



For information call the City of Syracuse  
Assessment Department at (315) 448-8270

[www.syrgov.net](http://www.syrgov.net)



# City of Syracuse

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NEWLY CONSTRUCTED ONE AND TWO FAMILY RESIDENCES REAL PROPERTY TAX LAW, SECTION 485-o

Please Read Information and Filing Requirements on Back Page

1. Name and telephone no. of owner(s)

2. Mailing address of owner(s)

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

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

Day No. ( \_\_\_\_\_ ) \_\_\_\_\_

\_\_\_\_\_

Evening No. ( \_\_\_\_\_ ) \_\_\_\_\_

\_\_\_\_\_

E-Mail address (optional) \_\_\_\_\_

3. Location of Property

\_\_\_\_\_, City of Syracuse  
Street address

Property identification (see tax bill or assessment roll)

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

4. Description of residential property for which exemption is sought:

- a. \_\_\_\_\_ new one-family residence
- \_\_\_\_\_ new LEED-certified one family residence
- \_\_\_\_\_ new two-family residence
- \_\_\_\_\_ new LEED-certified two-family residence

b. If residence is LEED-certified, attach copy of LEED certification

c. Total cost: \_\_\_\_\_

d. Date completed (attach copy of certificate of occupancy or other documentation of completion):

\_\_\_\_\_

5. Is this property primarily used as a residence? \_\_\_\_\_ Yes \_\_\_\_\_ No

### Certification

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Exemption Schedule:** (Exemption applies to City and School taxes. County taxes are not exempted.)

<u>YEARS</u>	<u>NON-LEED CERTIFIED</u>	<u>LEED-CERTIFIED</u>		
		<u>CERTIFIED/ SILVER</u>	<u>CERTIFIED/ GOLD</u>	<u>CERTIFIED/ PLATINUM</u>
1-7	100%	100%	100%	100%
8	75%	100%	100%	100%
9	50%	80%	100%	100%
10	25%	60%	80%	100%
11	—	40%	60%	100%
12	—	20%	40%	75%
13	—	—	20%	50%
14	—	—	—	25%

**GENERAL INFORMATION AND FILING REQUIREMENTS**

AUTHORIZATION FOR EXEMPTION

Chapter 441 of the New York State Laws of 2013 and City of Syracuse Local Law number 6 of 2013, authorized an exemption from real property taxation for increases in assessment due to new construction of one- and two-family homes.

PLACE OF FILING APPLICATION

Application for exemption must be filed with City Assessment Department, Room 130, City Hall, Syracuse, New York 13202.

TIMING OF FILING APPLICATION

Applications must be filed in the Assessor's Office on or before the first taxable status date following completion of such capital improvements. Taxable status date in the City of Syracuse is January 1.

CONTACT INFORMATION:

City of Syracuse  
 Department of Assessment  
 Room 130, City Hall  
 Syracuse, New York 13202  
 Phone: (315) 448-8270  
 E-Mail: assessment@syrgov.net

**FOR ASSESSOR'S USE**

1. Date application filed: \_\_\_\_\_ 2. Applicable taxable status date: \_\_\_\_\_

3. Action on Application: \_\_\_\_\_ Approved \_\_\_\_\_ Disapproved

Assessed valuation of parcel in first year of exemption: \$ \_\_\_\_\_

Increase in total assessed valuation in first year of exemption: \$ \_\_\_\_\_

Amount of exemption in first year: \$ \_\_\_\_\_  
 Amount

Assessor's Signature \_\_\_\_\_ Date \_\_\_\_\_

# Residential Improvement Exemption

## – 5 Year –

You can now improve any residential property in the City of Syracuse and qualify for an exemption on City and School taxes on the increase in assessment.

### Here's how it works:

The improvement can be made to any residential property, or it can be new construction on a vacant lot.

**If you build a new one- or two-family home, or plan to totally rehabilitate a vacant residence, please refer to other new City exemptions which may provide greater exemption benefits.**

- The value of the construction must be at least \$10,000
- You must obtain any required building permits
- Submit an application for the exemption by December 31st of the year in which the construction is started
- Ordinary maintenance and repairs do not qualify for this exemption

### What is the exemption provided?

Properties that qualify will receive a 5 years of partial exemption from City and School taxes on the assessment increase due to the improvements.

### Example:

A homeowner with an assessment of \$75,000 adds a family room and garage. The assessment is increased to \$90,000.

YEAR	ASSESSMENT	CITY/SCHOOL EXEMPTION	CITY/SCHOOL TAXABLE	COUNTY TAXABLE
1	\$90,000	\$15,000	\$75,000	\$90,000
2	\$90,000	\$12,000	\$78,000	\$90,000
3	\$90,000	\$9,000	\$81,000	\$90,000
4	\$90,000	\$6,000	\$84,000	\$90,000
5	\$90,000	\$3,000	\$87,000	\$90,000
6	\$90,000	—	\$90,000	\$90,000

### What type of property is eligible?

Any residential improvement is eligible for the exemption, such as an addition, extensive renovation, garage, new construction, etc. **If it is a new one- or two-family residence, or a complete rehabilitation of a vacant residence, other City exemptions may be more beneficial.**

### What taxes are reduced by the exemption?

City and School taxes due to the value added by the construction. County taxes are not reduced by it.

### When should I apply?

You should complete and submit an application by December 31st of the year in which you start construction.

### Where do I get an application and other information?

The City Assessment Department  
Room 130, City Hall  
Syracuse, New York 13202

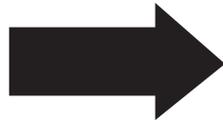
Phone: (315) 448-8270

Fax: (315) 448-8190

E-mail: [assessment@syrgov.net](mailto:assessment@syrgov.net)

# **3.**

**If you are investing more  
than \$10,000 in Residential  
Improvements,  
use this form**



For information call the City of Syracuse  
Assessment Department at (315) 448-8270

[www.syrgov.net](http://www.syrgov.net)



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

APPLICATION FOR RESIDENTIAL INVESTMENT REAL  
PROPERTY TAX EXEMPTION; CERTAIN CITIES

APPLICATION FOR EXEMPTION MUST BE FILED WITH CITY OF SYRACUSE ASSESSOR BY JANUARY 1  
Do not file form with the Office Board of Real Property Tax Services

1. Name and telephone no. of owner(s) \_\_\_\_\_ 2. Mailing address of owner(s) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Day No. ( ) \_\_\_\_\_  
 Evening No. ( ) \_\_\_\_\_  
 E-mail address (optional) \_\_\_\_\_

3. Location of property: \_\_\_\_\_, City of Syracuse  
 Street address  
 Property identification (see tax bill or assessment roll)  
 Tax map number or section/block/lot \_\_\_\_\_

4. Description of residential property for which exemption is sought:  
 a.  one-family residence  two-family residence  three-family residence  other  
 b. General description of improvement (if necessary, attach plans or specifications):  
 \_\_\_\_\_  
 c. Total cost: \_\_\_\_\_  
 d. Date construction of improvement was started: \_\_\_\_\_  
 e. Date completed (attach copy of certificate of occupancy or other documentation of completion):  
 \_\_\_\_\_

5. Is this property primarily used as a residence?  Yes  No

**Certification**

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**FOR ASSESSOR'S USE**

1. Date application filed: \_\_\_\_\_ 2. Applicable taxable status date: \_\_\_\_\_

3. Action on Application: \_\_\_\_\_ Approved \_\_\_\_\_ Disapproved

Assessed valuation of parcel in first year of exemption: \$ \_\_\_\_\_

Increase in total assessed valuation in first year of exemption: \$ \_\_\_\_\_

Amount of exemption in first year: \_\_\_\_\_  
Amount

Assessor's Signature \_\_\_\_\_ Date \_\_\_\_\_

**INSTRUCTIONS FOR APPLICATION FOR RESIDENTIAL INVESTMENT  
REAL PROPERTY TAX EXEMPTION  
(Real Property Tax Law, Section 485-j)**

**1. Authorization for exemption**

Section 485-j of the Real Property Tax Law authorizes the City of Syracuse to offer a partial exemption from real property taxation for improvements to residential property constructed subsequent to January 1, 2006 or a later date as specified in the City's local law. The cost of construction of such improvement must exceed \$10,000. Ordinary maintenance and repairs do not qualify for exemption.

**2. Duration and computation of exemption**

The amount of the exemption in the first year is 100% of the increase in the assessed value attributable to the construction. The exemption amount then decreases by 20% in each of the next four years.

**3. Application for exemption**

The exemption may apply to charges imposed upon real property by the City for both city and school district purposes. The exemption does not apply to costs incurred for ordinary maintenance and repairs.

**4. Filing of exemption**

Applications for exemption with original signature must be filed with the City assessor, not the State Board of Real Property Services.

**5. Time of filing application**

The application must be filed in the assessor's office on or before the appropriate taxable status date and within one year from the date of completion of the improvements. In Syracuse, the taxable status date is January 1.

Once the exemption has been granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply for the exemption after the initial year in order for the exemption to continue.

Mail completed from to: City of Syracuse  
Department of Assessment  
Room 130, City Hall  
Syracuse, NY 13202

Contact information: Phone: (315) 448-8270  
E-Mail: assessment@syrgov.net

**City of Syracuse**  
**Department of Assessment**  
Room 130, City Hall  
Syracuse, New York 13202  
Phone: (315) 448-8270



Say Yes to Education  
Syracuse is Proud to be  
a Say Yes City

[www.sayyessyracuse.org](http://www.sayyessyracuse.org)

# City of Syracuse Property Tax Incentives

The City of Syracuse has a variety of new incentives to help you build new a home on vacant lots, or to rehab an existing vacant house. If you build on a vacant lot of renovate a vacant property, you will not have to pay city or school taxes on the new value of your investment, a savings that could be worth more than \$7,000 over seven years or more.

Combined with the Say Yes to Education Program which offers the promise of a free college education to graduates of Syracuse City high schools, there has never been a more attractive time to own a home in the City of Syracuse.

Thank you for taking the time to pick up our brochure outlining these exciting programs. I invite you to contact our Assessment Department to start a conversation about how you can be part of the continuing revitalization of Syracuse.

Stephanie A. Miner  
Mayor

Visit our website at [www.syr.gov.net](http://www.syr.gov.net)