



Real Property Tax Abatement Programs

- Available tax exemptions for certain capital improvements to real property according to New York State Real Property Tax Law adopted by the City of Niagara Falls. They are as follows:
 - **Section 421f** Exemptions for Capital Improvements to Residential Property
 - **Section 421j** Capital Investment in Multiple Dwelling Buildings
 - **Section 485a** Residential/Commercial Urban Exemption
 - **Section 485b** Exemption for Commercial, Business or Industrial Property
 - **Section 485j** Residential Investment–New Construction subsequent to April 1, 2006