



**Town of Southampton**  
**Landmarks and Historic Districts Board**  
**Division of Land Management**  
 116 Hampton Road, Southampton, NY 11968  
 631-702-1801

<http://www.southamptontownny.gov/318/Landmarks-Historic-Districts-Board>

**Town and State Benefits For Designated Town Landmarks and Contributing Resources in Historic Districts**

Designation of a historic structure as a Landmark or a Contributing Resource for a Historic District in the Town of Southampton currently qualifies the owner(s) to participate in the following programs.

**Property Tax Abatement**

Section 444-a of the NYS Real Property Tax Law authorizes a partial exemption from real property taxation for alteration or rehabilitation of historic property. If an owner makes improvements to a historic structure that result in an increase in value (e.g. enlarging the structure, new roof, new windows, etc.), the tax abatement program allows them to postpone the consequential increase of property taxes for five (5) years, and a graduated increase over the next five (5) years (20% increments) back up to the total assessment rate. This incentive can be found in the town’s codes, Chapter 298, Article XII, and specifically states, “historic property that is altered or rehabilitated in accordance with local historic preservation laws is exempt from taxation to the extent of any increase in value attributable to the alteration or rehabilitation. Such improvements are exempt from special ad valorem levies as well as from general municipal and school taxes...”

Year of Exemption	Percentage Exemption
1-5	100
6	80
7	60
8	40
9	20
10	0

**Landmark Maintenance Award**

The Southampton Landmarks Maintenance Award Program (SLMAP) provides an opportunity for owners of designated Landmark structures to seek financial assistance with the maintenance of their historic building(s), thus aiding in the ongoing survival of those resources, and consequential benefit to the character, history, and identity of the community. The SLMAP supports projects that contribute to the long-term sustainability and preservation of designated Southampton properties. Example projects may include exterior improvements, structural stabilization, window, door and shutter restoration, and resolving water penetration issues. Applicants are required to have Basic or Enhanced School Tax Relief (STAR) status in order to participate. Approximately \$20,000 may be awarded annually, with disbursements issued to cover costs of material and labor only; architectural, engineering or other professional fees are ineligible expenses. The recommendation of an award recipient(s) will be made by the Landmarks & Historic Districts Board (LHDB) based on the need for maintenance and the historic significance of the resource. Applications and information are made available via the LHDB pages of the town’s website in early February of each year, with award recipients announced the following January. Donations to this fund are tax-deductible.

## Historic Preservation Easements

The Town's current Comprehensive Plan encourages the provision of economic incentives for the preservation of historic structures. Section 140-3-A (Community Preservation) stipulates that the Town Community Preservation Funds may be used,

“(1) *To implement a plan for the preservation of community character as required by § 64-e, Subdivision (6), of the Town Law*”, and

“(2) *To acquire interests or rights in real property for the preservation of the community within the Town, including any village, in accordance with said plan.*”

A historic preservation easement is a voluntary legal agreement that can be used to protect a significant historic resource. It gives the holder of the easement (in this case, the Town) the authority to review and approve physical changes to the exterior of the preserved property to ensure they are compatible with, and sensitive to, the historic resource. In exchange for the preservation interest, the recipient of the easement (the Town) provides financial compensation to the property owner, without restrictions on how those funds are used. Easement values are determined by the level of restrictiveness established in the easement; the more restrictions, the higher the easement value. Values are not capped but normally do not exceed approximately thirty percent of the property's market value. The compensation is considered taxable income; the value of the easement normally reduces the property's taxes by the same percentage; and the easement is extinguishable in the event of a disaster (fire, hurricane, etc.).

Property owners interested in the Town's historic preservation easement program can direct their interest to the Manager of the Community Preservation Fund. The Town Board, with input from the Community Preservation Advisory Board and the Landmarks & Historic Districts Board, makes all final determinations regarding preservation easement acquisitions. Properties considered contributing resources within historic districts, individually designated as Town landmarks and/or listed on the state and/or national register are eligible for this program. However, eligibility does not guarantee the Town's interest. Properties must also be in good condition to be considered.

### **Zoning Code Relief-Section 330-9: Additional 'Carriage' (Guest) House**

Designating a historic structure as a Landmark or Contributing Resource in the Town of Southampton now enables some owners to have a legal guest (“carriage”) house on the property without having to acquire a development right. Owners may choose to either convert their existing historic resource into to a carriage (guest) house and build a new main house on the property, or keep the historic structure as the principle residence and build a new carriage (guest) house on the property. Lot size and building size restrictions apply.

### **Zoning Code Relief-Section 330-167 (J)**

The Zoning Board of Appeals may grant special use permits “*compatible with an intent to preserve, protect, restore or promote the historic or cultural integrity of a district, site, building, structure or object*” and a variety of relief opportunities from Zoning requirements of Chapter 330 to owners of designated local landmarks. For example, an owner who may not qualify for the carriage house incentive due to lot size requirement, may be eligible for a variance, and an owner of a designated contributing historic resource located within a commercial zone may be eligible for a use variance.