



NYS BOARD OF REAL PROPERTY SERVICES

INSTRUCTIONS FOR APPLICATION FOR ALTERNATIVE VETERANS EXEMPTION FROM REAL PROPERTY TAXATION

Section 458-a of the Real Property Tax Law provides a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States, provided such property meets the requirements set forth in the law. The task of administering this law lies primarily with local assessors who are required to pass upon each application for exemption.

These instructions are intended to assist applicants in the completion of form RP-458-a and to discuss issues concerning the alternative veterans exemption. Technical discussion has been avoided so that the material will have the widest possible usefulness. Assessors may address their questions to the Counsel of the State Board of Real Property Services, Sheridan Hollow Plaza, 16 Sheridan Ave., Albany, NY 12210-2714. Veterans should address their inquiries to their local office of the New York State Division of Veterans' Affairs or their County Veterans' Service Agency.

Section 458-a of the Real Property Tax Law of the State of New York provides an alternative exemption from real property taxation for qualified residential real property owned by veterans of defined periods of war, veterans who received expeditionary medals, or certain members of their family, based on a percentage of assessed value. The alternative exemption is applicable to general municipal taxes, but not school taxes, special ad valorem levies or special assessments.

Each county, city, town and village was given the option of deciding whether to grant the alternative exemption. If the decision was made initially not to grant the alternative veterans exemption, the local legislative body may change that decision. You should check with your assessor to determine whether the exemption is available for your property.

A qualified residential parcel receives an exemption equal to 15% of its assessed value. Where the veteran can document service in a combat theater or combat zone, the property receives an additional exemption equal to 10% of its assessed value. Where a veteran has received a service-connected disability rating from the Veterans' Administration or the Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property. Each of these is subject to maximum limits set by the municipality. The municipal choices of maximum exemptions generally available are:

Table with 3 columns: Reduced maximums, Basic max., and Increased maximum (with sub-columns for values from 15000 to 36000). Rows include Wartime, Combat Zone, and Disability.

In "high appreciation municipalities" (defined below) the governing board may adopt still higher maximum limits of:

Table with 2 columns: Category and Value. Rows include Wartime, Combat Zone, and Disability with higher maximum values.

A "high-appreciation municipality" means: (1) New York City, (2) a county for which the State Board of Real Property Services has established a sales price differential factor for purposes of the school tax relief [STAR] exemption (Real Property Tax Law, sec. 425) for three consecutive years, or (3) a city, town, or village located within such a county, The State Board maintains a list of such counties on its website at: www.orps.state.ny.us/star/star_diff.htm

You should check with your assessor to determine the maximum exemption limits in the municipalities in which you reside.

Once the municipality has chosen the maximum exemption amounts, the maximum amounts must then be multiplied by the latest final state equalization rate, special equalization rate, or, in special assessing units (i.e., New York City and Nassau County), class ratio (if the equalization rate or class ratio is 100 or less), for the assessing unit in order to arrive at the applicable maximums for each assessment roll. These rates and ratios normally change from year to year; this will affect the maximum exemption amounts.

QUESTIONS 1-2 These questions are self-explanatory. Where the property is owned by more than one person, include names, telephone numbers, and post office addresses of all owners. Attach additional sheets if more space is necessary to answer this or any other question on this form. Note, that if a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the trustees are the legal owners of the property, but the exemption also may be allowed if the beneficiary of the trust is a person in the exempt class. The trustee-beneficiary relationship should be explained in answering question no. 4 on RP-458-a, and the remaining questions should be answered on the basis of the beneficiary's qualification for exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship. At local option, a municipality may grant the exemption to otherwise qualifying owners who are tenant-stockholders of cooperative apartment corporations. The exemption is then applied to that proportion of the assessment as represents the tenant-stockholder's percentage of ownership of stock in the corporation.

QUESTION 3 The location of the property should conform to its description on the latest assessment roll. Contact your local assessor for assistance in furnishing this description.

QUESTION 4 A qualifying owner for the alternative exemption includes a veteran of a defined period of war, the recipient of an expeditionary medal, the spouse of such veteran or the unremarried surviving spouse. If there is no unremarried surviving spouse, the exemption may continue, provided title to the residence becomes vested in the dependent father or mother or dependent child or children under 21 years of age of the veteran and the property is the primary residence of one or all the devisees. A veteran who is also the unremarried surviving spouse of a veteran may also receive any exemption to which the deceased spouse was entitled. At local option, a municipality may offer the exemption to a parent of a child who died in the line of duty while serving in the U.S. Armed Forces. Such "Gold Star Parents" should check with the assessor to determine whether the option is available locally.

QUESTIONS 5-6 The veteran must have served on active duty in the U.S. Armed Forces during the Persian Gulf conflict (commencing August 2, 1990), the Vietnam War (February 28, 1961-May 7, 1975); Korean War (June 27, 1950-January 31, 1955); World War II (December 7, 1941-December 31, 1946); World War I (April 6, 1917-November 11, 1918); the Mexican Border Period (May 9, 1916-April 5, 1917), or the Spanish-American War (April 21, 1898-July 4, 1902), and been honorably discharged or released from service. A veteran also includes a recipient of an armed forces, navy or marine corps expeditionary medal and a member of a reserve component of the Armed Forces who served honorably while on active duty (other than "active duty for training") and who has returned to reserve status. A veteran also includes certain individuals who served during World War II in the United States Merchant Marine, the United States Army Transport Service (ocean-going service), the American Field Service (overseas duty), or as civilian flight crew or ground support in Pan American World Airways pursuant to its contract with Air or Naval Transport Command. The dates of the Korean and Vietnam Wars and Persian Gulf conflict are prescribed in the State law, while the dates of the other wars are derived from Federal law. As proof of the dates and character of service, a copy of Form DD 214 or other appropriate evidence should be attached to your application.

QUESTION 7 If the additional alternative exemption is to be granted based on service in a combat zone or combat theater, evidence of the award of a United States campaign ribbon or service medal documenting such service must be submitted. Veterans who qualify based on receipt of one or more expeditionary medals also qualify for the additional combat zone or theater exemption.

