

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICESAPPLICATION FOR COLD WAR VETERANS EXEMPTION  
FROM REAL PROPERTY TAXATION

(General information and instructions for completing this form are contained in Form RP-458-b-Ins)

1. Name and telephone no. of owner(s) \_\_\_\_\_  
\_\_\_\_\_  
Day No. ( ) \_\_\_\_\_  
Evening No. ( ) \_\_\_\_\_
2. Mailing address of owner(s) \_\_\_\_\_  
\_\_\_\_\_  
E-mail (optional) \_\_\_\_\_
3. Location of property (see instructions)
- Street address \_\_\_\_\_  
City/Town \_\_\_\_\_  
Village (if any) \_\_\_\_\_
- Property identification (see tax bill or assessment roll)  
Tax map number or section/block/lot: \_\_\_\_\_
4. Is the owner a veteran who served in the active military, naval or air service of the United States between September 2, 1945 and December 26, 1991?  Yes  No  
If No, indicate the relationship of the owner to veteran who rendered such service: \_\_\_\_\_  
If Yes, is the veteran also the unremarried surviving spouse of a veteran?  Yes  No
5. Indicate branch of veteran's service and dates of active service: \_\_\_\_\_  
(Attach written evidence)
6. Was the veteran discharged or released from the active service under honorable conditions?  
 Yes  No (Attach written evidence)
7. Has the veteran received, or did the veteran receive prior to his/her death, a compensation rating from the United States Veteran's Administration or from the United States Department of Defense as a result of a service-connected disability?  Yes  No  
If Yes, what is (was) the veteran's compensation rating? \_\_\_\_\_  
 check if rating is permanent? (Attach written evidence showing the date such rate was established)
- If No, did the veteran die in service of a service connected disability or in the line of duty?  
 Yes  No (Attach written evidence)
8. Is the property the primary residence of the veteran or the unremarried surviving spouse of the veteran?  
 Yes  No  
If No, is the veteran or unremarried surviving spouse of the veteran absent from the property due to medical reasons or institutionalization?  Yes  No  
Explain: \_\_\_\_\_

9. Is the property used exclusively for residential purposes?  Yes  No

If No, describe the non-residential use of this property and state what portion is so used. \_\_\_\_\_

10. Date title to this property was acquired: \_\_\_\_\_ (attach copy of deed)

11. Has the owner(s) ever received or is the owner(s) now receiving an eligible funds veterans exemption or alternative veterans exemption on property in New York State?  Yes  No

If Yes, the location of the property was or is: \_\_\_\_\_ (same as in question 3) or

Street address: \_\_\_\_\_

Village of \_\_\_\_\_ City/Town of \_\_\_\_\_ School District \_\_\_\_\_

12. Has the owner(s) ever received a Cold War veterans exemption on property within New York State?

Yes  No

If Yes, the location of the property was or is: \_\_\_\_\_ (same as in question 3) or

Street address: \_\_\_\_\_

Village of \_\_\_\_\_ City/Town of \_\_\_\_\_

and the exemption was received in the following years: \_\_\_\_\_

I (we) hereby certify that all statements made on this application are true and correct to the best of my (our) knowledge and belief and I (we) understand that any willful false statement made herein will subject me (us) to the penalties prescribed therefore in the Penal Law.

**ALL OWNERS MUST SIGN APPLICATION**

\_\_\_\_\_  
Signature of owner(s)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of owner(s)

\_\_\_\_\_  
Date

**SPACE BELOW FOR ASSESSOR'S USE ONLY**

Cold War veterans exemption (RP-458-b)	Assessment	Period of Cold War active service (10%, 15%, or ceiling Max.) approved <input type="checkbox"/> Yes <input type="checkbox"/> No	Service connected disability rating _____ (x 50% or ceiling Max.) approved <input type="checkbox"/> Yes <input type="checkbox"/> No	Total
Village of				
Town/City of				
County of				

\_\_\_\_\_  
Assessor's signature

\_\_\_\_\_  
Date



## Veterans' Exemption Questions & Answers

### Partial Exemption from Property Taxes in New York State

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#### Types of Exemptions

##### What property tax relief programs are available to veterans?

There are three different property tax exemptions available to veterans who own real property. A veteran is anyone who served in the U.S. Armed Forces, which includes the U.S. Army, Navy, Air Force, Marines and Coast Guard.

<b>Alternative Veterans' Exemption</b>	Available to veterans who served during a period of war or have received an expeditionary medal.
<b>Cold War Veterans' Exemption</b>	Available to veterans who served during the Cold War period.
<b>Eligible Funds Exemption</b>	Available to veterans and certain persons who purchased their home with pension, bonus, or insurance monies, referred to as eligible funds.

##### Who offers the exemptions?

Any county, city, town, or village may choose to offer one or more of these exemptions. That means your county and municipal taxes could all be reduced by qualifying for an exemption. School taxes may also be reduced, but only for the Alternative Veterans' Exemption. None of the exemptions apply to special district levies or special assessments. Ask your assessor or city or town clerk whether any of the veterans' exemptions are available for your property.

##### How do I claim an exemption?

You must file the appropriate application with the assessor:

- Form RP-458-a (Alternative Veterans' Exemption)
- Form RP-458-b (Cold War Veterans' Exemption)
- Form RP-458 (Eligible Funds Exemption)

All applications are available from your assessor's office or on our Web site at [www.tax.ny.gov/](http://www.tax.ny.gov/).

##### What is the deadline for applying?

Each application must be filed by the taxable status date. In most communities, this date is March 1. To find your community's taxable status date, visit <http://orpts.tax.ny.gov/MuniPro>. We recommend you check the taxable status date on the Web site and then confirm it by contacting your assessor.

##### Can I receive more than one exemption?

No, you can only receive one exemption at a time. However, if you co-own the property with another qualified veteran, each of your exemptions can be combined.

##### What are the ownership requirements?

The legal title of the property must be in the name of the:

- veteran or spouse, or both,
- unremarried surviving spouse, or
- Gold Star Parent, if allowed by the community

A Gold Star Parent is a parent of a child who died in the line of duty while serving in the Armed Forces during a period of war. Under certain circumstances, the exemption also may be allowed where title is in the name of the dependent parent of the veteran or his or her child who is under 21 years of age.

**How is the exemption administered where property is in a trust or a life estate?**

The ownership requirement will be met if the veteran, spouse, unmarried surviving spouse, or Gold Star parent is a trustee or beneficiary of the trust or is the life tenant of the property.

**What are the residential and occupancy requirements?**

The property must be the primary residence of the veteran, unmarried surviving spouse, or Gold Star Parent, unless that person is absent from the property due to medical reasons or is institutionalized. The exemption may apply to mixed-use properties, but only for the portion owned and used as a primary residence.

## **Alternative Veterans' Exemption**

**How does the Alternative Veterans' Exemption work?**

The exemption reduces the assessed value of your primary residence before the tax rate is applied. There are three levels of benefits:

- 15% of assessed value for veterans who served during a period of war.
- Additional 10% for veterans who served in a combat zone.
- Additional benefit for disabled veterans (equal to one-half of their service-connected disability rating).

**Note:** Each of these reductions is subject to maximum limits set by the local community. You should check with your assessor to determine the maximum exemption limits in your community.

**Do I need to submit proof with my application?**

Yes, you must attach proof that shows you served during a period of war, received an expeditionary medal, served in a combat zone or have a service-connected disability.

**What type of proof will be accepted?**

Attach Form DD-214, which you should have received upon separation of service. You should also provide a copy of discharge orders and VA documentation for disability rating, if applicable. To show that you or your spouse owns the property, include a copy of the deed, mortgage, or other similar document.

**Where can I get a copy of my veteran's service record or other information to document my eligibility?**

If you're a veteran, or next-of-kin of a deceased veteran, visit [www.archives.gov/research\\_room/vetrecs](http://www.archives.gov/research_room/vetrecs) to order a copy of your military records. All others must file Form 180.

You may also contact your local office of the New York State Division of Veterans' Affairs or your County Veterans' Service Agency for assistance.

**What does "period of war" apply to?**

You're eligible for the exemption if you served on active duty in the U.S. armed services during:

- the Persian Gulf Conflict (on or after August 2, 1990)
- the Vietnam War (February 28, 1961-May 7, 1975)
- the Korean War (June 27, 1950-January 31, 1955), or
- World War II (December 7, 1941-December 31, 1946)

**May a veteran who did not serve during a period of war qualify for the exemption?**

Yes, you may still qualify if you received:

- an Armed Forces expeditionary medal,
- a Navy expeditionary medal,
- a Marine Corps expeditionary medal, or
- a Global War on Terrorism expeditionary medal.

**May a member of the reserves qualify for the exemption?**

Yes, you may still qualify if you meet ALL of the following requirements:

- you're still a member of the reserve component of the Armed Forces;
- you received an honorable discharge or release from active duty other than active duty for training; and
- your active duty was significant and full-time.

**What if I buy a new home?**

If you move within a community that allows a prorated alternative veterans' exemption, you can receive this benefit on your replacement residence for the remainder of the year. However, you must file a new RP-458-a with the assessor by the taxable status date to receive the exemption going forward.

**What happens if my service-connected disability rate changes?**

Any change in the percentage of disability rating must be reported by filing Form RP-458-a-Dis with the assessor.

## **Cold War Veterans' Exemption**

**How does the Cold War veterans' exemption work?**

The exemption reduces the assessed value of your primary residence before the tax rate is applied. There are two levels of benefits:

- 10 or 15 percent of the assessed value to veterans who served during the Cold War, depending on the community. This benefit is limited to 10 years.
- Additional benefit to disabled veterans (equal to one-half of their service-connected disability). There is no time limit for the additional benefit.

**Note:** Each of these reductions is subject to maximum limits set by the local community. To find the maximum exemptions limits in your community, contact your assessor.

**Do I need to submit proof with my application?**

Yes, you must attach proof that shows you served during the Cold War period and were discharged or released from the Armed Forces under honorable conditions.

**What type of proof is accepted?**

Attach Form DD-214, which you should have received upon separation of service. You should also provide a copy of discharge orders and VA documentation for disability rating, if applicable. To show that you or your spouse owns the property, include a copy of the deed, mortgage, or other similar document.

**Where can I get a copy of my veteran's service record, or other information to document my eligibility?**

If you're a veteran, or next-of-kin of a deceased veteran, visit [www.archives.gov/research\\_room/vetrecs](http://www.archives.gov/research_room/vetrecs) to order a copy of your military records. All others must file Form 180, *Request Pertaining to Military Records*.

You may also contact your local office of the New York State Division of Veterans' Affairs or your County Veterans' Service Agency for assistance.

**What does the Cold War period apply to?**

You're eligible for the exemption if you served on active duty, other than for training, in the Armed Forces between September 2, 1945 and December 26, 1991.

## Eligible Funds Exemption

### How does the “eligible funds” exemption work?

The exemption reduces the assessed value of your primary residence before the tax rate is applied. The amount of the exemption is equal to the amount of eligible funds used to purchase the home, generally up to a maximum of \$5,000.

### What does “eligible funds” apply to?

Eligible funds are any proceeds from a veteran's:

- pension
- bonus or insurance monies
- dividends or refunds from such insurance
- compensation paid for being a prisoner of war
- mustering-out pay, etc.

### How does my community's reassessment project affect my exemption?

Local governments have the option to increase the eligible funds exemption in direct proportion to the general increase in assessments throughout the community. For example, if a community-wide property reassessment project increases assessments generally by a factor of 10, the eligible funds exemptions also will be 10 times greater.

### I have the eligible funds exemption. Can I switch to the alternative exemption if it becomes available in my community?

You may switch to the alternative exemption if you choose. If you choose not to switch, your current exemption will remain in effect. If you choose to switch, you will have to apply for it.

### If I switch to the alternative exemption, can I ever switch back to the eligible funds?

Generally, you cannot later reverse the action. However, there are two exceptions:

- You move to a new location in the State that does not have the alternative exemption and you use the proceeds of the sale of your prior home in your purchase.
- Your community had a reassessment and opted to increase the eligible funds exemption in proportion to the increase in assessments and to allow veterans who switched to the alternative to revert back to the eligible funds exemption.

### Can I keep the eligible funds exemption if I move to another house?

Yes, provided you use the proceeds of the sale from your former property to buy your new home.

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NYS Department of Taxation and Finance  
Office of Real Property Tax Services  
W.A. Harriman State Campus  
Albany, New York 12227

[www.tax.ny.gov](http://www.tax.ny.gov)

STATE OF NEW YORK  
Andrew M. Cuomo,  
Governor



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Division of Veterans' Affairs

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[veterans.ny.gov](http://veterans.ny.gov)



## Instructions For Application for Alternative Veterans Exemption From Real Property Taxation

New York State Real Property Tax Law, section 458-a, 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 (also available at [www.tax.ny.gov](http://www.tax.ny.gov)), and to discuss issues concerning the Alternative Veterans Exemption. Technical discussion has been avoided so that the material will have the widest possible usefulness. Veterans should address their inquiries to their local office of the New York State Division of Veterans' Affairs or their County Veterans' Service Agency.

New York State Real Property Tax Law, section 458-a, 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 and school district taxes, but not to special ad valorem levies or special assessments.

Each county, city, town, and village was originally 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. In addition, school districts are now authorized to allow the exemption, by resolution after public hearings. 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 U.S. 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:

	Reduced maximums		Basic max.	Increased maximum							
Wartime	6000	9000	12000	15000	18000	21000	24000	27000	30000	33000	36000
Combat Zone	4000	6000	8000	10000	12000	14000	16000	18000	20000	22000	24000
Disability	20000	30000	40000	50000	60000	70000	80000	90000	100000	110000	120000

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

Wartime	39000	42000	45000	48000	51000	54000
Combat Zone	26000	28000	30000	32000	34000	36000
Disability	130000	140000	150000	160000	170000	180000

A *high-appreciation municipality* means: (1) New York City, (2) a county for which ORPTS has established a sales price differential factor for purposes of the school tax relief (STAR) exemption (Real Property Tax Law, section 425) for three consecutive years, or (3) a city, town, village, or school district which is wholly or partly located within such a county. ORPTS maintains a list of such counties on its website at: [www.tax.ny.gov/pit/property/star/diff.htm](http://www.tax.ny.gov/pit/property/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.

### Line instructions

**Lines 1 and 2** – 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:** 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 on Form RP-458-a, line 4, and any additional information should be provided 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.

**Line 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.

**Line 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.

**Lines 5 and 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); or World War II (December 7, 1941-December 31, 1946), 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 U.S. 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 (oceangoing 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 New York 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 DD Form 214, *Report of Transfer or Discharge*, or other appropriate evidence should be attached to your application.

**Line 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.

**Line 8** – If the additional alternative exemption is to be granted based on service-connected disability rating, evidence of exemption eligibility must be provided by the property owner. Where an exemption has been granted pursuant to NYS Real Property Tax Law, section 458-a, based on the veteran's service-connected disability, the percentage of such disability must be re-certified prior to taxable status date if the disability percentage increases or decreases (see Form RP-458-a-Dis, *Renewal Application for Alternative Veterans Exemption From Real Property Taxation Based on Change in Service-Connected Disability Compensation Rating*). If the veteran is deceased, such rating is the last rating received prior to the veteran's death. Where the veteran died in service of a service-connected disability, the veteran is deemed to have been assigned a compensation rating of 100%. For assistance in obtaining disability rating information, you should contact your local office of the New York State Division of Veterans' Affairs or your County Veterans' Service Agency. (**Note:** this additional exemption is not available to *Gold Star Parents*.)

**Line 9** – To obtain the alternative exemption, the property must be the primary residency of the veteran, his or her unremarried surviving spouse, or (if applicable) his or her *Gold Star Parent*, unless such person is absent from the property due to medical reasons or institutionalization.

**Line 10** – To obtain the alternative exemption, the property must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the exemption applies only to that portion which is used exclusively for residential purposes.

**Line 11** – For an alternative exemption, eligibility depends, in part, on who has the title to qualifying residential real property. Attach a copy of the deed to your application.

**Line 12** – New York State Real Property Tax Law, section 458, provides an exemption from real property taxation owned by veterans or other members of the eligible class which is purchased with the proceeds of a veteran's pension, bonus or insurance (or dividends or refunds on such insurance) or compensation paid to prisoners of war. These moneys are called *eligible funds* and are paid by the United States or New York State in recognition of the veteran's military service. This section provides an exemption from general municipal taxes, but not school taxes, special ad valorem levies or special assessments. Property is exempt to the extent that eligible funds are used in the purchase, generally, not to exceed \$5,000.



In some municipalities, however, property may be eligible for an exemption in excess of the \$5,000 limitation. If your property is receiving an eligible funds exemption in a municipality which has changed from fractional assessment to full value assessment, and if that municipality timely adopted a local law preserving the value of eligible funds exemption on a pro rata basis, and that local law remains in effect, your eligible funds exemption will increase or decrease as a result of the change to full value assessment. Similarly, if your municipality has opted to apply the change in level of assessment factor to eligible funds exemptions, the amount of exemption will increase or decrease when such change occurs. (For more information concerning the eligible funds exemption and the appropriate form (RP-458), contact your assessor.)

Where a municipality grants the Alternative Veterans Exemption, no new eligible funds exemption may be granted thereafter. In a municipality granting the alternative exemption, a veteran receiving an eligible funds exemption on his/her primary residence can retain that exemption, or may apply for the alternative exemption by submitting a new application to the assessor.

If the veteran earlier converted from eligible funds to the alternative exemption, and moves to a county, city, town or village not granting the alternative exemptions, he/she can again receive the eligible funds exemption. Similarly, if a municipality which grants the alternative exemption adopts a local law to allow veterans, who previously received the eligible funds exemption but who switched to the alternative exemption, to switch back to the eligible funds exemption and receive the change in level of assessment, veterans have one year from the date of the local law to apply to switch back (get Form RP-458 from your assessor or the Office of Real Property Tax Service's website at [www.tax.ny.gov/forms/orpts/exemption.htm](http://www.tax.ny.gov/forms/orpts/exemption.htm)).

## **FILING THE APPLICATION**

**Application (Form RP-458-a) for exemption must be made to the local assessors.** Where property is located in a village which assesses, separate applications must be filed with both the village and town assessors. The application must be filed on or before taxable status date. Taxable status date for most towns is March 1. In Nassau County, the taxable status date for towns is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. Taxable status date for most villages which assess is January 1; however, the village clerk should be consulted to insure certainty. Charter provisions control in cities so inquiry should be made of city assessors for the taxable status dates in cities. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. At local option, where property receiving exemption pursuant to New York State Real Property Tax Law, section 458-a, is sold and the owner purchases replacement property within the same city, town, or village, the former exemption may be transferred to the new property and be granted on a pro rata basis for the balance of the fiscal year. To continue the exemption thereafter, a new application must be file on or before taxable status date. **Do not file the application with ORPTS.**