NEW YORK STATE

Department of Taxation and Finance

Veterans Exemption Questions And Answers

Partial Exemption from Property Taxes in New York State

Publication 1093
(9/24)

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:

- **Alternative Veterans Exemption-** available to veterans who served during a period of war or have received an expeditionary medal
- **Cold War Veterans Exemption-** available to veterans who served during the Cold War period
- **Eligible Funds Exemption-** 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, school district, or village may choose to offer one or more of these exemptions. That means your county, school, and municipal taxes could all be reduced by qualifying for an exemption. None of the exemptions apply to special district levies or special assessments. Ask your assessor or city or town clerk if 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)
- From RP-458-b (Cold War Veterans Exemption)
- Form RP-458 (Eligible Funds Exemption)

All applications are available from your assessor or on the Tax Department's website at *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 *orps1.orpts.ny.gov/cfapps/MuniPro* (search: *munipro*). We recommend you check the taxable status date on the website and then confirm it by contacting your assessor.

Can I receive more than one exemption?

No, you generally 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. Also, if you have an eligible funds exemption on your county, city, town and/or village taxes, and your school district opts to offer the alternative veterans exemption, you may receive the alternative veterans exemption for school purposes while continuing to receive the eligible funds exemption for the other purposes, if you qualify for both exemptions.

What are the ownership requirements?

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

- veteran, 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 their 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, unremarried 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?

For the alternative and Cold War exemptions, the property must be the primary residence of the veteran, unremarried surviving spouse, or Gold Star Parent, unless that person is absent from the property due to medical reasons or is institutionalized. The exemptions may apply to mixed-use properties, but only for the portion owned and used as a primary residence. For the eligible funds exemption, there is no restriction on how the property may be used.

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 exemptions:

- 15% of assessed value for veterans who served during a period of war
- Additional 10% for veterans who served in a combat zone
- Additional exemption 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.

Check with your assessor to determine the maximum exemption limits in your community.

Do I need to submit proof with my application?

Yes, for the 15% exemption you must attach proof of completion of your initially contracted service, reenlistment, or proof that shows you served during a period of war. For the additional exemptions you must attach proof you received an expeditionary medal, served in a combat zone, or have a service-connected disability.

What type of proof will be accepted?

See the complete list of Acceptable Military Records for Veterans Property Tax Exemption at *www.tax.ny.gov* (search: *vets)*. 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 veterans service record or other information to document my eligibility?

If you are a veteran, or next-of-kin of a deceased veteran, visit *www.archives.gov/research_room/vetrecs* to order a copy of your military records. All others must file federal Form 180, *Request Pertaining to Military Records.*

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

What does *period of war* apply to?

You are 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 (November 1, 1955 to May 7, 1975)
- the Korean War (June 27, 1950 to January 31, 1955), or
- World War II (December 7, 1941 to 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,
- a Global War on Terrorism expeditionary medal, or
- an Inherent Resolve Campaign 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 are still a member of the reserve component of the Armed Forces;
- you were discharged or released 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 exemption on your new home for the remainder of the year. However, you must file a new Form 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, *Renewal Application for Alternative Veterans Exemption from Real Property Taxation Based on Change in Service-Connected Disability Compensation Rating.*

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 exemptions:

- 10 or 15% of the assessed value to veterans who served during the Cold War, depending on the community. This exemption may only be granted for 10 years, except where a county, city, town village, or school district has opted to remove the 10-year limit.
- Additional exemption to disabled veterans (equal to one-half of their service-connected disability). There is no time limit for the additional exemption.

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 that you either 1) were discharged or released from the Armed Forces under honorable conditions or 2) that you received a letter from the NYS Division of Veterans Services stating that you now meet the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act.

What type of proof is accepted?

See the complete list of Acceptable Military Records for Veterans Property Tax Exemption at: *www.tax.ny.gov* (search: *vets)*. 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 veterans service record, or other information to document my eligibility?

If you are a veteran, or next-of-kin of a deceased veteran, visit *www.archives.gov/research_room/vetrecs* to order a copy of your military records. All others must file federal Form 180.

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

What does the Cold War period apply to?

You are 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 $7,500.

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, and so on.

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 10 times, the eligible funds exemptions will also 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 choose to switch to the alternative exemption, by submitting a new application. If you choose not to switch, your current exemption will remain in effect.

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 the purchase of your new home.
- 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, if you use the proceeds of the sale from your prior home to buy your new home.

STATE OF NEW YORK
Kathy Hochul
Governor

NYS Department of Taxation and Finance
Office of Real Property Tax Services

www.tax.ny.gov

NEW YORK STATE

Division of Veterans' Services

www.veterans.ny.gov

Department of Taxation and Finance
Office of Real Property Tax Services

Application for Alternative Veterans Exemption from Real Property Taxation

RP-458-a (8/24)

For assistance in completing this form, see Form RP-458-a-I, *Instructions for Form RP-458-a*.

1. Name(s) of owner(s)	
2. Mailing address of owner(s) *(number and street or PO Box)*	3. Location of property *(street address)*
City, village, or post office / State / ZIP code	City, town, or village / State / ZIP code
Daytime contact number / Evening contact number	Date of purchase of real property *(mmddyyyy)*
Email address	Tax map number of section/block/lot: Property identification *(see tax bill or assessment roll)*
Name(s) of any non owner spouse(s):	
Address(es) of primary residence(s), if different from above:	

4. Is the owner a veteran who serves or served in the active military, naval, or air service of the United States? ... Yes ☐ No ☐
   If *No*, indicate the relationship of the owner to the veteran who rendered such service: ____________
   If *Yes*, is the veteran also the unremarried surviving spouse of a veteran? .... Yes ☐ No ☐

5. Indicate the branch of veteran's service and dates of active service: ____________
   Attach written evidence.

6. Was the veteran discharged or released from active service under honorable conditions? .... Yes ☐ No ☐
   If *Yes*, attach written evidence, and skip to line 7.
   6a. If *No*, is the veteran a military service member who reenlisted after fulfilling their initial commitment, who currently remains in the active military, naval, or air service of the United States, and who has been in service for at least 10 years? .... Yes ☐ No ☐
   If *Yes*, attach written evidence of both the current enlistment and length of service, and skip to line 7.
   6b. If *No*, did the veteran receive a letter from the New York State Division of Veterans' Services stating that the veteran now meets the character discharge criteria for all of the benefits and services listed in the Restoration of Honor Act? .... Yes ☐ No ☐
   If *Yes*, attach a copy of the letter.

7. Did the veteran serve in a combat zone or combat theater? .... Yes ☐ No ☐
   If *Yes*, indicate where the veteran served and the dates of that service. ____________
   Attach written evidence.

8. Did the veteran receive a compensation rating from the United States Department of Veterans Affairs or from the United States Department of Defense as a result of a service-connected disability? .... Yes ☐ No ☐
   8a. If *Yes*, what is, or was, the veteran's compensation rating? ____________
   Attach written evidence showing the date the rate was established.
   Mark an ***X*** in the box if the rating is permanent: .... ☐
   8b. If *No*, did the veteran die in service of a service-connected disability or in the line of duty while serving during wartime? .... Yes ☐ No ☐
   If *Yes*, attach written evidence.

9. Is the property the primary residence of the veteran, the unremarried surviving spouse of the veteran, or the Gold Star parent of the veteran? .... Yes ☐ No ☐
   If *No*, is the veteran, the unremarried surviving spouse of the veteran, or the Gold Star parent of the veteran the owner of the property and absent from the property due to medical reasons or institutionalization? Yes ☐ No ☐
   Explain: ____________

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

If *No*, describe the non residential use of this property and state what percentage of the property is used for such purposes:

11. Date *(mmddyyyy)* the title to this property was acquired and attach a copy of the deed. ....

12. Has the owner(s) ever received, or is the owner(s) now receiving, a veterans exemption based on eligible funds on property in New York State? .... Yes ☐ No ☐

If *No*, skip to *Certification*

12a. If *Yes*, enter the amount of eligible funds used in the purchase. .... $

12b. Does that eligible funds exemption cover the same property listed on page 1? .... Yes ☐ No ☐
If *Yes*, skip to line 12d.

12c. If *No*, enter the location of this property in New York State, then skip to *Certification*:

Physical address *(number and street)*		
Village	City/town	School district

12d. If *Yes*, are you submitting this application only because you are seeking a school tax exemption? (Mark an ***X*** in the *Yes* box if you want to apply for a new school tax exemption without having any changes made to your existing eligible funds exemption; mark an ***X*** in the *No* box if you want your existing eligible funds exemption to be replaced with the alternative veterans exemption.) ...... Yes ☐ No ☐

Certification

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 in the Penal Law.

All owners must sign this application

Signature	Date *(mmddyyyy)*	Signature	Date *(mmddyyyy)*
Signature	Date *(mmddyyyy)*	Signature	Date *(mmddyyyy)*

For Assessor's Use Only

Alternative veterans exemption (RP-458-a)	**Assessment**	**Period of war, active service, or expeditionary medal recipient** (15% or ceiling max.) approved ☐ Yes ☐ No	**Combat zone service (including expeditionary medal)** (10% or ceiling max.) approved ☐ Yes ☐ No	**Service connected disability rating** _______ (× 50% or ceiling max.) approved ☐ Yes ☐ No	**Total**
Village					
Town/City					
County					
School district					

Name of assessor *(please print)*	
Signature of assessor	Date

NEW YORK STATE

Instructions for Form RP-458-a

Application for Alternative Veterans Exemption from Real Property Taxation

General information

New York State (NYS) 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 the property meets the requirements set forth in the law.

These instructions are intended to assist applicants in the completion of Form RP-458-a (also available on our website at *www.tax.ny.gov)*, and to discuss issues concerning the Alternative Veterans' Exemption. Veterans should address their inquiries or any technical questions to their local office of the NYS Division of Veterans' Services (DVS) or their county veterans' service agency.

NYS 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. Active service members who have reenlisted after completing their initial tours of duty may generally be considered veterans for this purpose if they have been in service for at least 10 years. The alternative exemption is applicable to general municipal and school district taxes, but not to special ad valorem levies or special assessments. **Note:** If a school district has adopted the alternative veterans exemption, but not the eligible funds exemption, a veteran who has been receiving the eligible funds veterans exemption may apply for the alternative veterans exemption solely to receive it for school purposes while continuing to receive the eligible funds exemption for county, city, town, and village (municipal) purposes.

This exemption is a local option exemption. Municipalities and school districts are not required to offer it. Check with your local assessor to determine if it is available in your jurisdiction.

A qualified residential parcel receives an exemption equal to 15% of its assessed value. If 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. If a veteran has received a service-connected disability rating from the United States Department of Veterans Affairs or the U.S. Department of Defense, there is an additional exemption 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 maximum exemptions generally available to municipalities are:

	Wartime	Combat Zone	Disability
Reduced maximums	6,000 9,000	4,000 6,000	20,000 30,000
Basic maximums	12,000	8,000	40,000
Increased maximums	15,000 18,000 21,000 24,000 27,000 30,000 33,000 36,000 39,000 42,000 45,000	10,000 12,000 14,000 16,000 18,000 20,000 22,000 24,000 26,000 28,000 30,000	50,000 60,000 70,000 80,000 90,000 100,000 110,000 120,000 130,000 140,000 150,000

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

Wartime	Combat Zone	Disability
39,000	26,000	130,000
42,000	28,000	140,000
45,000	30,000	150,000
48,000	32,000	160,000
51,000	34,000	170,000
54,000	36,000	180,000
57,000	38,000	190,000
60,000	40,000	200,000
63,000	42,000	210,000
66,000	44,000	220,000
69,000	46,000	230,000
72,000	48,000	240,000
75,000	50,000	250,000

A *high-appreciation municipality* means: (1) New York City, (2) a county for which the Office of Real Property Tax Services (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. Visit our website at *www.tax.ny.gov* (search: *vets)* to view the list of qualified counties.

Check with your assessor to determine the maximum exemption limits in your municipality.

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 (for example, New York City and Nassau County), class ratio (if the equalization rate or class ratio is 100 or less), for the assessing unit to arrive at the applicable maximums for each assessment roll. These rates and ratios normally change from year to year and this will affect the maximum exemption amounts.

Line instructions

Lines 1 and 2 – Enter the names, telephone numbers, mailing addresses, and email 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 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 the 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 match the description on the most recent assessment roll. Contact your local assessor for assistance in providing 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 the veteran or the surviving spouse who has not remarried. Active service members who have reenlisted after completing their initial tours of duty may generally be considered veterans for this purpose if they have been in service for at least 10 years. If there is no surviving spouse who has not remarried, the exemption may continue, if the title to the residence becomes vested in the dependent parent, or dependent child or children of the veteran if the child is under 21 years of age and the property is the primary residence of one or all the devisees. A veteran who has not remarried and is also the surviving spouse of a veteran may also receive any exemption that the deceased spouse was entitled to. 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 through 6b – Career members of the armed forces who have not been discharged or released from active military service under honorable conditions are eligible for the alternative veterans exemption if they:

- served in the active military services for the period of time they were obligated to serve at the time of entry into service;
- were not discharged or released from such service at the time they completed such period of obligation due to an intervening enlistment or reenlistment;
- would have been eligible for a discharge or release under conditions other than dishonorable after completing their period of obligation, yet were not discharged due to an intervening enlistment or reenlistment; **and**
- served in active military service for at least ten years and meet all other qualifications.

Veterans who meet these requirements must provide proof such as reenlistment documents or a written statement from their military chain of command verifying they fulfilled their entire contracted term of service and reenlisted, and that they have served for at least 10 years.

Veterans qualifying due to service during a defined period of war must have served on active duty in the U.S. Armed Forces during the Persian Gulf conflict (commencing August 2, 1990), the Vietnam War (November 1, 1955-May 7, 1975), Korean War (June 27, 1950-January 31,1955), or World War II (December 7, 1941-December 31, 1946) and must have either (1) been honorably discharged or released from service or (2) received a letter from the NYS DVS stating that the veteran now meets the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act. 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. Each municipality has the option to pass a local law, and each school district a resolution, to include as veterans those reservists who were active duty under Executive Order 11519 (Operation Graphic Hand) and who meet all other requirements. 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 evidence of the dates and character of service, attach a copy of DD Form 214, *Report of Transfer or Discharge,* or other appropriate evidence including the DVS letter, if one was received, to your application. A list of documents that are acceptable as evidence of veteran status is available on our website at *www.tax.ny.gov* (search: *vets).*

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 that 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. If 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 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, contact your local office of the New York State DVS 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 residence of the veteran, the veteran's surviving spouse who has not remarried, or the veteran's Gold Star Parent (if applicable), unless the person is absent from the property due to medical reasons or institutionalization.

Note: The assessor may ask for proof of residency.

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 – NYS Real Property Tax Law section 458 provides an exemption from real property taxation on property owned by veterans or other members of the eligible class that is purchased with the proceeds of a veteran's pension, bonus or insurance (or dividends or refunds on the insurance) or compensation paid to prisoners of war. These monies 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 and to school taxes, if the school district has adopted that local option, but not 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 $7,500.

In some municipalities, however, property may be eligible for an exemption in excess of $7,500. 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 prorated 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 that change occurs. For more information concerning the eligible funds exemption and Form RP-458, *Application for Veterans Exemption from Real Property Taxation*, contact your assessor.

If 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 the veteran's primary residence can keep that exemption or may apply for the alternative exemption by submitting a new application to the assessor.

If the veteran previously switched from eligible funds to the alternative exemption and moves to a municipality not granting the alternative exemptions, the veteran can again receive the eligible funds exemption. Similarly, if a municipality that 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. Form RP-458 is available at your local assessor, or visit our website at *www.tax.ny.gov* (search: *vetsforms)*.

Where to file

Application for exemption must be made to the local assessors.

If the property is located in a village that 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 that assess is January 1; however, contact the village clerk to confirm. 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 NYS 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 prorated for the remainder of the fiscal year. To continue the exemption thereafter, a new application must be filed on or before the taxable status date.

Do not file the application with the New York State Department of Taxation and Finance or with ORPTS.