

**NYS BOARD OF REAL PROPERTY SERVICES****INSTRUCTIONS FOR APPLICATION FOR COLD WAR  
VETERANS EXEMPTION FROM REAL PROPERTY TAXATION**

Section 458-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States during the Cold War (defined as September 2, 1945 to December 26, 1991), 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-b and to discuss issues concerning the Cold War 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-b of the Real Property Tax Law of the State of New York authorizes an exemption from real property taxation for qualified residential real property owned by Cold War veterans or certain members of their family based on a percentage of assessed value. The exemption is applicable to general municipal taxes, but not school taxes, special ad valorem levies or special assessments.

Each county, city, town and village has the option of deciding whether to grant the Cold War veterans exemption. You should check with your assessor to determine whether the exemption is available for your property.

A qualified residential parcel may receive an exemption equal to 10%, or at local option, 15% of its assessed value. This exemption is limited to 10 years duration. 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 available are:

	<b>Reduced 10%</b>	<b>Reduced 15%</b>	<b>Reduced 10%</b>	<b>Reduced 15%</b>	<b>Basic 10%</b>	<b>Basic 15%</b>
Service	4000	6000	6000	9000	8000	12000
Disability	20000	20000	30000	30000	40000	40000

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, 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.

**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 exemption includes a veteran of the Cold War, the spouse of such veteran or the unremarried surviving spouse. A veteran who is also the unremarried surviving spouse of a veteran may also receive any exemption to which the deceased spouse was entitled.

**QUESTIONS 5-6** The veteran must have served on active duty in the U.S. Armed Forces between September 2, 1945 and December 26, 1991 and been honorably discharged or released from service. 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 Cold War 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 sec. 458-b 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 increases or decreases (see form RP-458-b-Dis). 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 percent. 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.

**QUESTION 8** To obtain the Cold War veterans exemption, the property must be the primary residency of the veteran or his or her unremarried surviving spouse unless such person is absent from the property due to medical reasons or institutionalization.

**QUESTION 9** To obtain the Cold War veterans 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.

**QUESTION 10** For a Cold War veterans exemption, eligibility depends, in part, on who has the title to qualifying residential real property. Attach a copy of the deed to your application.

**QUESTION 11** The defined Cold War period includes periods of war and other military engagements. If a Cold War veteran receives an eligible funds veterans exemption (per Real Property Tax Law, sec. 458) or an alternative veterans exemption (per Real Property Tax Law, sec. 458-a), the Cold War veteran may not also receive the Cold War veterans exemption. (For more information concerning the eligible funds exemption or alternative exemption, contact your assessor.)

**QUESTION 12** Because the term of the basic exemption is limited to 10 years, you must state if you previously received such exemption, and, if so, where and when.

## **FILING THE APPLICATION**

**Application (RP-458-b) 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 annually 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. In towns in Erie County, the taxable status date is May 1. In towns in Westchester County, the taxable status date is June 1. 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. **Do not file the application with the State Board of Real Property Services.**