



Application Submission Deadline: FEBRUARY 1st

RP-458-a (1/03 (rev. 8/06))

Revised by the City of Rochester (04/08)

NYS BOARD OF REAL PROPERTY SERVICES

APPLICATION FOR **ALTERNATIVE VETERANS EXEMPTION**
FROM REAL PROPERTY TAXATION

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

1. Name and telephone no. of owner(s)

2. Mailing address of owner(s)

Day No. () _____

Evening No. () _____

3. Location of property (see instructions)

Street address _____

Village (if any) _____

City/Town _____

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? ☐ 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 veterans 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. Did the veteran serve in a combat zone or combat theater? ☐ Yes ☐ No

If Yes, where did the veteran serve and when was such service performed? _____

(Attach written evidence)

8. 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? _____

(Attach written evidence showing the date such rate was established)

check if rating is permanent? ☐

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 (Attach written evidence)

9. Is the property the primary residence of the veteran, unremarried surviving spouse of the veteran or Gold Star parent? ☐ Yes ☐ No

If No, is the veteran, unremarried surviving spouse of the veteran or Gold Star parent 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 portion is so used. _____

11. Date title to this property was acquired: _____ (attach copy of 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 yes, the amount of eligible funds used in the purchase was \$_____

The location of the property was or is: _____(same as in question 3) or

Street address: _____

Village of _____ City/Town of _____ School District _____

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

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 ____ (x 50% or ceiling Max.) approved ____Yes ____No	Total
Village of					
Town/City of					
County of					

Assessor's signature

Date



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:

	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 maximum 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 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. 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.

QUESTION 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 sec. 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 increases or decreases (see form RP-458-a-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. (Note that this additional exemption is not available to Gold Star Parents.)

QUESTION 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.

QUESTION 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.

QUESTION 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.

QUESTION 12 Section 458 of the Real Property Tax Law of the State of New York 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).

FILING THE APPLICATION

Application (RP-458-a) for exemption must be made to the local assessors.

File with the City of Rochester, Bureau of Assessment, Dept. of Finance,
30 Church Street, City Hall.Room 101A, Rochester, New York 14614-1299.

The application must be filed in the assessor's office on or before FEBRUARY 1ST.

**Do not file the application with the State Board of Real
Property Services.**



Application Submission Deadline: FEBRUARY 1st

RP-458-b (2/08)

Revised by the City of Rochester (08/08)

NYS BOARD OF REAL PROPERTY SERVICES

**APPLICATION 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

Village (if any)

City/Town

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? _____

(Attach written evidence showing the date such rate was established)

☐ check if rating is permanent?

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 ☐ Yes ☐ No	Service connected disability rating ____ (x 50% or ceiling Max.) approved ☐ Yes ☐ No	Total
Village of				
Town/City of				
County of				

Assessor's signature

Date



Application Submission Deadline: FEBRUARY 1st

RP-458-b-Ins (2/08)
Revised by the City of Rochester (08/08)

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:

	Reduced 10%	Reduced 15%	Reduced 10%	Reduced 15%	Basic 10%	Basic 15%
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.

The application must be filed in the assessor's office on or before FEBRUARY 1ST.

**File with the City of Rochester, Bureau of Assessment, Dept. of Finance,
30 Church Street, City Hall, Room 101A, Rochester, New York 14614-1299.**

Do not file the application with the State Board of Real Property Services.