RP-458-b (2/08)

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX 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? _____

   ☐ 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 ☐ 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

New York State Department of Taxation and Finance
Office of Real Property Tax Services

Instructions for Application for Cold War Veterans Exemption from Real Property Taxation

New York State Real Property Tax Law, section 458-b, 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 (also available at *www.tax.ny.gov)*, 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: NYS Tax Department, ORPTS, W A Harriman State Campus, Albany NY 12227. 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-b, 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 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 available are:

	Reduced maximums		Basic max.	Increased maximum							
10% Option	4000	6000	8000	10000	12000	14000	16000	18000	20000	22000	24000
15% Option	6000	9000	12000	15000	18000	21000	24000	27000	30000	33000	36000
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:

	Increased maximum					
10% Option	26000	28000	30000	32000	34000	36000
15% Option	39000	42000	45000	48000	51000	54000
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, or village 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*

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, affecting 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-b, 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 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.

Lines 5 and 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 DD Form 214, *Report of Transfer or Discharge,* or other appropriate evidence should be attached to your application. Submission of a state-issued *Cold War Certificate* alone is insufficient evidence of eligibility for this exemption.

Line 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 NYS Real Property Tax Law, section 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, *Renewal Application for Cold War 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.

Line 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.

Line 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.

Line 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.

Line 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, section 458), or an Alternative Veterans Exemption (per Real Property Tax Law, section 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.

Line 12 – The term of the basic exemption is limited to 10 years, therefore, you must state if you have previously received such exemption, and, if so, where and when.

Filing the Application

Application (Form 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 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. **Do not file the application with ORPTS.**