

**Instructions of Form RP-458-b
Application for Cold War Veterans
Exemption from Real Property Taxation**

**RP-458-b-I
(7/17)-revised**

General Information

New York State (NYS) 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 their Office of Real Property Tax Services (ORPTS) regional office CRM. Veterans should address their inquiries to their local office of the New York State Division of Veterans' Affairs or their County Veterans' Service Agency.

NYS 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, and school district taxes, but not special ad valorem levies or special assessments.

Each county, city, school, 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:

	10% option	15% option	Disability
Reduced maximums	4,000 6,000	6,000 9,000	20,000 30,000
Basic maximums	8,000	12,000	40,000
Increased maximums	10,000 12,000 14,000 16,000 18,000 20,000 22,000 24,000 26,000 28,000 30,000	15,000 18,000 21,000 24,000 27,000 30,000 33,000 36,000 39,000 42,000 45,000	50,000 60,000 70,000 80,000 90,000 100,000 110,000 120,000 130,000 140,000 150,000
	10% option	15% option	Disability
Increased maximums	26,000 28,000 30,000 32,000 34,000 36,000 38,000 40,000 42,000 44,000 46,000 48,000 50,000	39,000 42,000 45,000 48,000 51,000 54,000 57,000 60,000 63,000 66,000 69,000 72,000 75,000	130,000 140,000 150,000 160,000 170,000 180,000 190,000 200,000 210,000 220,000 230,000 240,000 250,000

In high appreciation municipalities (defined above) the governing board may adopt still higher limits.

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

Check with your assessor to determine the maximum exemption limits in the municipalities in which you reside.