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 ration (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 rations 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.

Line 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. A list of documents that are acceptable as proof of veteran status is available on our website (at www.tax.ny.gov/pit/property/exemption/vetexemptproof. htm). 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 Veteran's 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 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-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 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.