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**Real Property Tax**

§ 458-b. Exemption for Cold War veterans. 1. As used in this section:

(a) "Cold War veteran" means a person, male or female, who served on

active duty in the United States armed forces, during the time period

from September second, nineteen hundred forty-five to December

twenty-sixth, nineteen hundred ninety-one, and was discharged or

released therefrom under honorable conditions.

(b) "Armed forces" means the United States army, navy, marine corps,

air force, and coast guard.

(c) "Active duty" means full-time duty in the United States armed

forces, other than active duty for training.

(d) "Service connected" means, with respect to disability or death,

that such disability was incurred or aggravated, or that the death

resulted from a disability incurred or aggravated, in line of duty on

active military, naval or air service.

(e) "Qualified owner" means a Cold War veteran, the spouse of a Cold

War veteran, or the unremarried surviving spouse of a deceased Cold War

veteran. Where property is owned by more than one qualified owner, the

exemption to which each is entitled may be combined. Where a veteran is

also the unremarried surviving spouse of a veteran, such person may also

receive any exemption to which the deceased spouse was entitled.

(f) "Qualified residential real property" means property owned by a

qualified owner which is used exclusively for residential purposes;

provided, however, that in the event that any portion of such property

is not used exclusively for residential purposes, but is used for other

purposes, such portion shall be subject to taxation and only the

remaining portion used exclusively for residential purposes shall be

subject to the exemption provided by this section. Such property shall

be the primary residence of the Cold War veteran or the unremarried

surviving spouse of a Cold War veteran, unless the Cold War veteran or

unremarried surviving spouse is absent from the property due to medical

reasons or institutionalization.

(g) "Latest state equalization rate" means the latest final state

equalization rate or special equalization rate established by the

commissioner pursuant to article twelve of this chapter. The

commissioner shall establish a special equalization rate if it finds

that there has been a material change in the level of assessment since

the establishment of the latest state equalization rate, but in no event

shall such special equalization rate exceed one hundred. In the event

that the state equalization rate exceeds one hundred, then the state

equalization rate shall be one hundred for the purposes of this section.

Where a special equalization rate is established for purposes of this

section, the assessor is directed and authorized to recompute the Cold

War veterans exemption on the assessment roll by applying such special

equalization rate instead of the latest state equalization rate applied

in the previous year and to make the appropriate corrections on the

assessment roll, notwithstanding the fact that such assessor may receive

the special equalization rate after the completion, verification and

filing of such final assessment roll. In the event that the assessor

does not have custody of the roll when such recomputation is

accomplished, the assessor shall certify such recomputation to the local

officers having custody and control of such roll, and such local

officers are hereby directed and authorized to enter the recomputed Cold

War veterans exemption certified by the assessor on such roll.

(h) "Latest class ratio" means the latest final class ratio

established by the commissioner pursuant to title one of article twelve

of this chapter for use in a special assessing unit as defined in

section eighteen hundred one of this chapter.

2. (a) Each county, city, town or village may adopt a local law, and

each school district may adopt a resolution, to provide that qualifying

residential real property shall be exempt from taxation to the extent of

either: (i) ten percent of the assessed value of such property; provided

however, that such exemption shall not exceed eight thousand dollars or

the product of eight thousand dollars multiplied by the latest state

equalization rate of the assessing unit, or, in the case of a special

assessing unit, the latest class ratio, whichever is less or; (ii)

fifteen percent of the assessed value of such property; provided

however, that such exemption shall not exceed twelve thousand dollars or

the product of twelve thousand dollars multiplied by the latest state

equalization rate for the assessing unit, or, in the case of a special

assessing unit, the latest class ratio, whichever is less.

(b) In addition to the exemption provided by paragraph (a) of this

subdivision, where the Cold War veteran received a compensation rating

from the United States veterans affairs or from the United States

department of defense because of a service connected disability,

qualifying residential real property shall be exempt from taxation to

the extent of the product of the assessed value of such property,

multiplied by fifty percent of the Cold War veteran disability rating;

provided, however, that such exemption shall not exceed forty thousand

dollars, or the product of forty thousand dollars multiplied by the

latest state equalization rate for the assessing unit, or, in the case

of a special assessing unit, the latest class ratio, whichever is less.

(c) Limitations. (i) The exemption from taxation provided by this

subdivision shall be applicable to county, city, town, village, and

school district taxation.

(ii) If a Cold War veteran receives the exemption under section four

hundred fifty-eight or four hundred fifty-eight-a of this title, the

Cold War veteran shall not be eligible to receive the exemption under

this section.

(iii) The exemption provided by paragraph (a) of this subdivision

shall be granted for a period of ten years. The commencement of such ten

year period shall be governed pursuant to this subparagraph. Where a

qualified owner owns qualifying residential real property on the

effective date of the local law or resolution providing for such

exemption, such ten year period shall be measured from the assessment

roll prepared pursuant to the first taxable status date occurring on or

after the effective date of the local law or resolution providing for

such exemption. Where a qualified owner does not own qualifying

residential real property on the effective date of the local law or

resolution providing for such exemption, such ten year period shall be

measured from the assessment roll prepared pursuant to the first taxable

status date occurring at least sixty days after the date of purchase of

qualifying residential real property; provided, however, that should the

veteran apply for and be granted an exemption on the assessment roll

prepared pursuant to a taxable status date occurring within sixty days

after the date of purchase of residential real property, such ten year

period shall be measured from the first assessment roll in which the

exemption occurs. If, before the expiration of such ten year period,

such exempt property is sold and replaced with other residential real

property, such exemption may be granted pursuant to this subdivision for

the unexpired portion of the ten year exemption period, provided

however, that notwithstanding the ten year limitation imposed by the

foregoing provisions of this subparagraph, a county, city, town, village

or school district that has adopted a local law or resolution pursuant

to paragraph (a) of this subdivision may adopt a local law or resolution

providing that the exemption authorized by this section shall apply to

qualifying owners of qualifying real property for as long as they remain

qualifying owners, without regard to such ten year limitation. Each

county, city, town or village may adopt a local law, and each school

district may adopt a resolution, to reduce the maximum exemption

allowable in paragraphs (a) and (b) of this subdivision to six thousand

dollars, nine thousand dollars and thirty thousand dollars,

respectively, or four thousand dollars, six thousand dollars and twenty

thousand dollars, respectively. Each county, city, town, or village is

also authorized to adopt a local law, and each school district may adopt

a resolution, to increase the maximum exemption allowable in paragraphs

(a) and (b) of this subdivision to ten thousand dollars, fifteen

thousand dollars and fifty thousand dollars, respectively; twelve

thousand dollars, eighteen thousand dollars and sixty thousand dollars,

respectively; fourteen thousand dollars, twenty-one thousand dollars and

seventy thousand dollars, respectively; sixteen thousand dollars,

twenty-four thousand dollars and eighty thousand dollars, respectively;

eighteen thousand dollars, twenty-seven thousand dollars and ninety

thousand dollars, respectively; twenty thousand dollars, thirty thousand

dollars and one hundred thousand dollars, respectively; twenty-two

thousand dollars, thirty-three thousand dollars and one hundred ten

thousand dollars, respectively; twenty-four thousand dollars, thirty-six

thousand dollars and one hundred twenty thousand dollars, respectively;

twenty-six thousand dollars, thirty-nine thousand dollars, and one

hundred thirty thousand dollars, respectively; twenty-eight thousand

dollars, forty-two thousand dollars, and one hundred forty thousand

dollars, respectively; and thirty thousand dollars, forty-five thousand

dollars and one hundred fifty thousand dollars, respectively. In

addition, a county, city, town or village which is a "high-appreciation

municipality" as defined in this subparagraph is authorized to adopt a

local law, and each school district which is within a high-appreciation

municipality is authorized to adopt a resolution, to increase the

maximum exemption allowable in paragraphs (a) and (b) of this

subdivision to twenty-six thousand dollars, thirty-nine thousand dollars

and one hundred thirty thousand dollars, respectively; twenty-eight

thousand dollars, forty-two thousand dollars and one hundred forty

thousand dollars, respectively; thirty thousand dollars, forty-five

thousand dollars and one hundred fifty thousand dollars, respectively;

thirty-two thousand dollars, forty-eight thousand dollars and one

hundred sixty thousand dollars, respectively; thirty-four thousand

dollars, fifty-one thousand dollars and one hundred seventy thousand

dollars, respectively; thirty-six thousand dollars, fifty-four thousand

dollars and one hundred eighty thousand dollars, respectively;

thirty-eight thousand dollars, fifty-seven thousand dollars and one

hundred ninety thousand dollars, respectively; forty thousand dollars,

sixty thousand dollars and two hundred thousand dollars, respectively;

forty-two thousand dollars, sixty-three thousand dollars and two hundred

ten thousand dollars, respectively; forty-four thousand dollars,

sixty-six thousand dollars and two hundred twenty thousand dollars,

respectively; forty-six thousand dollars, sixty-nine thousand dollars

and two hundred thirty thousand dollars, respectively; forty-eight

thousand dollars, seventy-two thousand dollars and two hundred forty

thousand dollars, respectively; fifty thousand dollars, seventy-five

thousand dollars and two hundred fifty thousand dollars, respectively.

For purposes of this subparagraph, a "high-appreciation municipality"

means: (A) a special assessing unit that is a city, (B) a county for

which the commissioner has established a sales price differential factor

for purposes of the STAR exemption authorized by section four hundred

twenty-five of this title in three consecutive years, and (C) a city,

town or village which is wholly or partly located within such a county.

3. Application for exemption shall be made by the owner, or all of the

owners, of the property on a form prescribed by the commissioner. The

owner or owners shall file the completed form in the assessor's office

on or before the first appropriate taxable status date. The exemption

shall continue in full force and effect for all appropriate subsequent

tax years and the owner or owners of the property shall not be required

to refile each year. Applicants shall be required to refile on or before

the appropriate taxable status date if the percentage of disability

percentage increases or decreases or may refile if other changes have

occurred which affect qualification for an increased or decreased amount

of exemption. Any applicant convicted of willfully making any false

statement in the application for such exemption shall be subject to the

penalties prescribed in the penal law.

4. Notwithstanding the provisions of this section or any other

provision of law, in a city having a population of one million or more,

applications for the exemption authorized pursuant to this section shall

be considered timely filed if they are filed on or before the fifteenth

day of March of the appropriate year.

5. A local law or resolution adopted pursuant to this section may be

repealed by the governing body of the applicable county, city, town,

village, school district or, in the case of a city with a population of

one million or more, the local legislative body. Such repeal shall occur

at least ninety days prior to the taxable status date of such county,

city, town, village, school district or legislative body.

6. Notwithstanding any other provision of law to the contrary, the

provisions of this section shall apply to any real property held in

trust solely for the benefit of a person or persons who would otherwise

be eligible for a real property tax exemption, pursuant to this section,

were such person or persons the owner or owners of such real property.

7. (a) For the purposes of this section, title to the portion of real

property owned by a cooperative apartment corporation in which a

tenant-stockholder of such corporation resides and which is represented

by his or her share or shares of stock in such corporation as determined

by its or their proportional relationship to the total outstanding stock

of the corporation, including that owned by the corporation, shall be

deemed to be vested in such tenant-stockholder.

(b) Provided that all other eligibility criteria of this section are

met, that proportion of the assessment of such real property owned by a

cooperative apartment corporation determined by the relationship of such

real property vested in such tenant-stockholder to such real property

owned by such cooperative apartment corporation in which such

tenant-stockholder resides shall be subject to exemption from taxation

pursuant to this section and any exemption so granted shall be credited

by the appropriate taxing authority against the assessed valuation of

such real property; the reduction in real property taxes realized

thereby shall be credited by the cooperative apartment corporation

against the amount of such taxes otherwise payable by or chargeable to

such tenant-stockholder.

(c) Notwithstanding paragraph (b) of this subdivision, a

tenant-stock-holder who resides in a dwelling that is subject to the

provisions of either article two, four, five or eleven of the private

housing finance law shall not be eligible for an exemption pursuant to

this section.

(d) Notwithstanding paragraph (b) of this subdivision, real property

owned by a cooperative corporation may be exempt from taxation pursuant

to this section by a municipality in which such property is located only

if the governing body of such municipality, after public hearing, adopts

a local law, ordinance or resolution providing therefor.

8. The commissioner shall develop in consultation with the director of

the New York state division of veterans' affairs a listing of documents

to be used to establish eligibility under this section, including but

not limited to a certificate of release or discharge from active duty

also known as a DD-214 form or an Honorable Service Certificate/Report

of Causality from the department of defense. Such information shall be

made available to each county, city, town or village assessor's office,

or congressional chartered veterans service officers who request such

information. The listing of acceptable military records shall be made

available on the internet websites of the division of veterans' affairs

and the office of real property tax services.

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