

Alternative veterans exemption: eligibility requirements

Time of service requirements

Designated time of war	
Persian Gulf conflict	(8/2/90 - present)
Vietnam War	(11/1/55 - 5/7/75)
Korean War	(6/27/50 - 1/31/55)
World War II	(12/7/41 - 12/31/46)

The following veterans also may qualify:

- Those who received an:
 - Armed Forces Expeditionary Medal,
 - Navy Expeditionary Medal,
 - Marine Corps Expeditionary Medal, or
 - Global War on Terrorism Expeditionary Medal (not Service Medal).
- Those who served in U.S. Merchant Marines during World War II.
- Those who served during a civilian capacity during world War II in either of the following capacities:
 - American Field Service under U. S. Armies and the U.S. Army Groups
 - Flight crew and aviation ground support employee of Pan American Airlines' contract with the Air Transport Command

Character of discharge

You must attach to your application **either**:

- Proof that you were discharged or released from service under honorable conditions (usually Form DD-214; see the complete listing of [Acceptable Military Records for Veterans Property Tax Exemption](#))
- or**
- A letter you received from the [New York State Department of Veterans' Services](#) (DVS) stating that you now meet the character of discharge criteria for all of the benefits and services listed in the [Restoration of Honor Act](#) .

You must also provide proof of the times and places served in active duty, if not already included on the documentation described above.

Ownership requirements

- legal title to residential property must be in the name of the veteran, spouse of a veteran, or the unremarried surviving spouse of a veteran
- the taxing jurisdiction may opt to allow the exemption in instances where title to residential property is in the name of a Gold Star Parent (defined as the parent of a child who died in the line of duty while serving in the U. S. Armed Forces during a time of war)
- legal title may also be in the name of a veteran, spouse of the veteran, unremarried spouse of a veteran or Gold Star Parent whenever such a person is a life tenant of the property; if title transfers to a trust, such a person becomes a trustee or beneficiary of such trust
- under certain circumstances, this exemption applies where title is in the name of the dependent parent of the veteran or his or her child who is under 21 years of age
- where property ownership is in the name of two or more qualified owners, the assessor combines the exemption benefits of each qualified owner on that parcel

Residency requirements

- exemption is only available for residential properties; if a portion of the property is in non-residential use, the exemption can't apply to this portion
- property eligible for this exemption must be the primary residence of the veteran, the unremarried surviving spouse of a veteran, or Gold Star Parent, unless that person is absent from the property for medical reasons or is in an institution
- if a veteran or other eligible owner moves to a new residence within a taxing jurisdiction that currently grants the exemption on the sold residence, and if the taxing jurisdiction allows a prorated exemption in its local laws, the exemption may transfer to the replacement residence; to continue to receive the exemption thereafter, the veteran must file a new form RP-458-a with the assessor on or before the next succeeding taxable status date
- if the qualifying veteran is deceased, the exemption may continue on the eligible property if the title to the property is in the name of the veteran's unremarried surviving spouse, and continues to use the property as the primary residence
- If the veteran is also the unremarried surviving spouse of a veteran, he or she may also receive any exemption benefit to which the deceased spouse was entitled
- If both husband and wife are deceased, the exemption can continue on the property if the veteran's dependent mother, father, child, or children under 21 have legally received the property and use it as their primary residence

Members of reserves

A member of the reserve component of the Armed Forces who was discharged or released from active duty (beyond active duty for training), but is still a member of the reserves, is considered a veteran for purposes of this exemption, and is thus eligible to receive the exemption, provided that such active duty was significant and full-time (see [8 Op. Counsel SBEA No. 37](#)) and that the veteran meets all other statutory requirements. Otherwise, reservists are not eligible for an alternative veterans exemption.

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