

## **Alternative Veteran Exemption**

The primary residence of (1) a veteran of the United States Armed Services who actively served during a period of war, (2) a veteran who received an expeditionary medal, or under certain conditions: (3) a veteran of the merchant marine service, (4) a veteran of the American Field Service, or (5) a veteran who served as a Pan American World Airways flight crew and aviation ground support employee may be eligible for partial exemption from general municipal taxes.

### **Ownership requirements:**

The property must be owned by a *qualified owner*, namely a veteran, the spouse of a veteran or the unremarried surviving spouse of a veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Also, a qualified owner includes a Gold Star Parent (defined as the parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war),

### **A veteran is defined as any of the following:**

- A person who served in the active military, naval, or air service of the U.S. during a period of war (Spanish-American War, Mexican Border War, World War I, World War II, Korean War (6/27/50 - 1/31/55), Vietnam War (2/28/61 - 5/7/75), or Persian Gulf conflict (on or after 8/2/90) and who was discharged or released under honorable conditions.
- A person who was awarded an Armed Forces Expeditionary Medal, a Navy and Marine Corps Expeditionary Medal, or a Global War on Terrorism Expeditionary Medal and who was discharged or released under honorable conditions.
- A crew member of the merchant marine who served during World War II and (1) was employed by the War Shipping Administration or Office of Defense Transportation or their agents as a merchant seaman as documented by the U.S. Coast Guard or Department of Commerce or as a civil servant employed by the U.S. Army Transport Service or the Naval Transportation Service, (2) served satisfactorily as a crew member during World War II (December 7, 1941 to August 15, 1945) aboard (a) a merchant vessel in oceangoing (foreign, intercoastal, or coastwise) voyages or "near foreign" voyages between the U.S. and Canada, Mexico, or the West Indies via ocean routes or (b) a public vessel in oceangoing service or foreign waters, and (3) received a Certificate of Release or Discharge from Active Duty and a discharge certificate, or an Honorable Service Certificate/Report of Casualty from the Department of Defense.
- An American Field Service member who served during World War II and (1) was employed by the American Field Service, (2) served overseas under U.S. Armies and U.S. Army Groups in World War II (December 7, 1941 to May 8, 1945), and (3) was discharged or released therefrom under honorable conditions.
- A United States civilian who (1) served overseas as a flight crew and aviation ground support employee of Pan American World Airways or one of its subsidiaries or affiliates as a result of Pan American's contract with Air Transport Command or Naval Air Transport Service during World War II (December 14, 1941 to August 14, 1945) and (2) was discharged or released therefrom

under honorable conditions.

- A member of one of the reserve components of the U.S. armed forces who received an honorable discharge or release therefrom under honorable conditions, but is still a member of the reserve component may be granted the alternative veterans exemption provided that such a member meets all other qualifications for receiving the exemption.

**Property use requirements:**

The property must be used exclusively for residential purposes. It must also be the primary residence of the veteran the unmarried surviving spouse of the veteran, or, if allowed by local option, a Gold Star Parent, unless that person is absent from the property due to medical reasons or institutionalization. In the event that a portion of the property is not used exclusively for residential purposes, that portion is not entitled to the exemption. In such cases, the assessor may apportion the assessed value and apply the exemption only to the residential portion of the property.

**The Benefit:**

Currently in Macedon the exemption applies to both the Town and County taxes. No School Districts in the Town offer the exemption.

**War Vets** receive 15% off the total assessed value of the property with a maximum benefit of 12,000

**Combat Vets** receive an additional 10% off (for a total of 25%) maximum benefit of 20,000

**Disabled Vets** benefits are based on the Disability rating of a qualified Vet with a maximum of 40,000

**Filing requirements:**

**All veterans:**

File [Forms RP-458-a](#), *Application for Alternative Veterans' Exemption from Real Property Taxation*.

Veterans have the option of re-filing if changes have occurred that affect qualifications for an increased or decreased amount of exemption, other than changes in disability ratings.

Instructions for form [RP-458-a-Ins](#)

Notes: (a) If more than one veteran owner of a single property applies for exemption under RPTL §458-a, each owner must file a separate application form.

**Disabled veterans with a change in disability rating:**

File Form [RP-458-a Dis](#), *Renewal Application for Alternative Veterans' Exemption from Real Property Taxation Based on Service Connected Disability Compensation Rating*

Note: Renewal application is only required if the disability rating is increased or decreased.