



Application for Partial Tax Exemption
For Improvements to Property of Severely
Injured Members of the Armed Forces

Before completing this form, see instructions on page 2.

Property information

Form with fields for: Name(s) of owner(s), Location of property (street address), Mailing address of owner(s) (if different from property location), City, village, or post office, State, ZIP code, Daytime contact number, Evening contact number, School district, Email address, Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)

- 1 Is the property the primary residence of the applicant? Yes No
2 Is the applicant a member of the U.S. armed forces (Army, Navy, Air Force, Marines, Coast Guard, or Reserve Command)? Yes No
3 Does the applicant have a service-connected disability due to combat that requires alterations, installations, or improvements to the property to remove challenges to mobility (for proper documentation see instructions)? Yes No
If Yes, has the applicant been found fit to serve by the service branch's physical evaluation board? Yes No

4 Enter the date the work began on the necessary alterations, installations, or improvements (mm/dd/yyyy)

5 Describe the alteration, installation, or improvement for which you are seeking exemption (attach additional sheets if necessary):

6 Enter the cost of the alterations, installations, or improvements \$

Certification

I (we), hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

All owners must sign this application

Signature and Date fields for two owners

Return this form to the local assessor by the taxable status date. (See Deadline on page 2.)

For assessor's use only

Date application filed:

Application approved []
Application denied []

Exemption applies to taxes levied by or for:

Assessor's name (print)
Assessor's signature Date

County [] City [] Town []
Village [] School []

Instructions

Authorization for exemption

Real Property Tax Law § 458-c authorizes a partial exemption from real property tax of the increase in assessed value due to the alteration, installation, or improvement of the primary residence of a member of the U.S. armed forces (Army, Navy, Air Force, Marines, Coast Guard, or Reserve Command) who has a service-connected disability due to combat that requires the alteration, installation, or improvement to remove barriers to mobility.

The exemption only applies to taxes of the jurisdictions (county, city, town, village, school) that have opted to adopt the exemption through passage of a local law or, in the case of a school district, a resolution.

Eligibility for exemption

To be eligible for exemption, the applicant must meet **all** of the following criteria:

- 1) The property for which you are seeking exemption must be the primary residence of the applicant. Any portion of the property that is not used exclusively as the primary residence of the applicant is **not** eligible for exemption.
- 2) The applicant must be a member of the United States armed forces (Army, Navy, Air Force, Marines, Coast Guard, or Reserve Command).
- 3) The applicant must have a service-connected disability due to combat and been found fit to serve.

Proper documentation is required as follows:

- a statement from your commander or superior describing your physical capabilities;
 - a letter from your treating physician addressing your physical capabilities and the need for the alterations, installations, or improvements; and
 - a copy of the after-action report which describes the events that resulted in the disability.
- 4) The construction **must** begin after the date of the disability due to combat and after the effective date of the local law or resolution. If the construction began prior to the effective date of the local law or resolution, the alterations, installations, or improvements may receive the exemption but are not eligible for any refunds of taxes paid prior to the effective date.
 - 5) The alterations, installations, or improvements **must** remove architectural barriers to mobility. The exemption does **not** apply to ordinary maintenance or repairs.

Amount of exemption

The amount of the exemption is determined as a percentage of the increase in assessed value due to the eligible alterations, installations, or improvements.

The percentages of exemption are as follows:

Exemption year	Exemption percentage
1	50%
2	45%
3	40%
4	35%
5	30%
6	25%
7	20%
8	15%
9	10%
10	5%

Authorization limitations

The local law or resolution may reduce the percentage of exemption allowed and limit the forms of alterations, installations, and improvements eligible for the exemption.

Deadline

You must file this application in the assessor's office on or before the taxable status date in your municipality.

Once the exemption is granted, you do not need to reapply for the exemption for it to continue.

For further information, ask your local assessor. To find your local assessor's contact information, visit our website or your locality's website.