



Application for Combat Zone
Service Exemption from
Real Property Taxation

File this form with your local assessor by the taxable status date (see instructions). Do not file this form with the New York State Department of Taxation and Finance or with the Office of Real Property Tax Services.

Form with fields: Names of owners, Mailing address, Location of property, City, village, or post office, State, ZIP code, Date of purchase of real property, Property ID, Email address, Names of any non-owner spouses, Addresses of primary residences if different from above.

1 Was the owner serving on active duty as a member of the armed forces in a combat zone at any time during the calendar year immediately preceding the applicable taxable status date? Yes No

If Yes, attach documentation (see instructions).

2 Is the owner claiming an exemption under Real Property Tax Law §§§ 458, 458-a, or 458-b? Yes No

3 Is the property the primary residence of the owner? Yes No

4 Is the property used exclusively for residential purposes? Yes No

If No, describe the non-residential use of this property and state what percentage of the property is used for such purposes:

Certification

I (we) hereby certify that all statements made on this application are true and correct to the best of my (our) knowledge and belief and I (we) understand that any willful false statement made herein will subject me (us) to the penalties prescribed in the Penal Law.

All owners must sign.

Table with 3 columns: Signature, Phone number, Date (mmdyyy). Multiple rows for multiple owners.

Assessor's Use Only

Table with 2 columns: Assessment, Total. Rows for Village, Town/City, County.

Form with fields: Assessor's name (print), Assessor's signature, Date.

## Instructions

### Authorization for exemption

Real Property Tax Law § 458-d allows a county, city, town, or village to adopt a local law or resolution providing a partial exemption from real property taxes on property owned by qualified members of the armed forces who recently served in a combat zone on active duty.

### Eligibility for exemption

To be eligible for exemption, the owner of the property must be a member of the armed forces (Pursuant to the United States Code § 101 Title 10, the Army and Air National Guard of the United States, or the New York Naval Militia).

At any time during the calendar year immediately preceding the municipality's applicable taxable status date, the owner must have served on active duty (Pursuant to the United States Code § 101 Title 10) in a combat zone as designated by an executive order by the President of the United States.

Service on active duty in a combat zone must be documented by:

- a copy of their military orders, or
- a certified letter from their commanding officer.

The property must be used exclusively for residential purposes and must be the primary residence of the qualified member of the armed forces. If any 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.

An owner may **not** receive this exemption and an exemption under §§ 458, 458-a, or 458-b on the same assessment roll.

### Amount of exemption

At local option, each county, city, town, or village may set a maximum exemption percentage or maximum exemption amount for the residential property of qualified members of the armed forces. The maximum exemption percentage or maximum exemption amount may be up to 25% of the property's assessed value, not to exceed the lessor of:

- \$20,000, or
- the product of \$20,000 multiplied by the assessing unit's latest state equalization rate (or in the case of a special assessing unit, the latest class ratio).

This exemption does not apply to taxes levied for school purposes.

### Where and when to file the application

File Form RP-458-d with your assessor or other agency, department, or office as designated by the municipality, on or before the appropriate taxable status date.

Contact your assessor's office to confirm the taxable status date in your community.

To find your local assessor's contact information, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) or your locality's website.

In New York City, file Form RP-458-d on or before March 15.

To continue receiving the exemption, Form RP-458-d must be refiled each year.

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