



VETERANS PROPERTY TAX EXEMPTION APPLICATION

(A partial real estate tax exemption for qualifying veterans, spouses, unmarried surviving spouses or Gold Star parents.)

OFFICE USE ONLY	B: _____	B _____	L _____
	BC: _____	TC: _____	
	APP #: _____	DIST: _____	

TYPES OF VETERANS EXEMPTIONS

There are two types of veterans exemptions in existence - the current Veterans Exemption and the old Eligible Funds Veterans Exemption. **Applications may only be made for the current Veterans Exemption or to transfer from old Eligible Funds to current Veterans Exemption.** To transfer to the current Veterans Exemption, you must file this application with all the applicable documentation. Please note that once you have transferred to the current Veterans Exemption, you may never return to the Eligible Funds Veterans Exemption.

Both the current Veterans Exemption and the old Eligible Funds Veterans Exemption apply only to the general municipal portion of your taxes and not to the portion that is budgeted for school purposes. Unlike the Eligible Funds Exemption, the current Veterans Exemption is limited to the primary residence of a veteran and exemption levels based on type of service (war era and combat zone) and service related disability rating. (See "Eligibility Requirements")

ELIGIBILITY REQUIREMENTS

THE FOLLOWING IS INTENDED TO SERVE ONLY AS A GUIDE IN DETERMINING YOUR ELIGIBILITY FOR AN EXEMPTION. ALL SUBMITTED APPLICATIONS ARE SUBJECT TO REVIEW IN ACCORDANCE WITH SECTION 458(a) OF THE NEW YORK STATE REAL PROPERTY TAX LAW.

In order for the exemption to be granted for the tax year beginning July 1, you must meet the following requirements:

- ◆ You must use all or part of the property as your primary residence unless you are absent from the property due to medical reasons or are institutionalized.
- ◆ You must be the owner of the property as of January 5 (the legal taxable status date for New York City) prior to the tax year in which benefits will begin.
- ◆ You must be either:
 1. a qualified veteran (See "Service Requirements"),
 2. the spouse of a qualified veteran,
 3. the unmarried surviving spouse of a qualified veteran.
 4. a Gold Star Parent (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).
- ◆ The legal title to the property must be in the name of one of the above. (See Joint Ownership, below)

◆ JOINT OWNERSHIP

1. A veteran (or surviving spouse) who owns a partial interest and would otherwise be eligible is entitled to a proportionate share of the exemption.
2. A husband and wife, both of whom are veterans, can each receive an exemption on the property they own and reside in based on their service. They must file two separate applications.

- ◆ Co-op owners who have two or more adjoining units and have combined them into one legal entity, will be eligible to receive benefits on the combined unit. Please note that the Department of Finance records as well as the co-op records must reflect this arrangement.

DETERMINATION OF EXEMPTION BENEFIT LEVEL

Under the new current Veterans Exemption, you may receive up to three (3) levels of benefits. The first, "Wartime Veteran" benefit is awarded to those qualifying veterans who served during one of the prescribed periods outlined on page 2 of this booklet. The second, "Combat Zone" benefit is an additional exemption awarded to those qualifying veterans who served in a specified combat zone or theatre of operations. The third, "Disabled Veteran" benefit is an additional exemption awarded to those qualifying veterans who sustained a service-related disability.

SPECIAL NOTE FOR COOPERATIVE SHAREHOLDERS: The Department of Finance will notify the cooperative's management board when an exemption is granted. Notices of exemption benefits are mailed annually to management boards during the late Fall.

PROPERTIES WITH OTHER EXEMPTIONS

If the property of a qualifying veteran has other partial exemptions, such as STAR or those granted to senior citizens or the clergy, the property can still be eligible for the veterans exemption. However, the law prohibits the Veterans Exemption if the property is a tax subsidized cooperative development organized pursuant to articles II, IV, V, and XI of the NYS Private Housing Finance Law. Also, If the property has a 421a, 421b or 421g exemption, you are not eligible for this exemption unless you sign an official waiver of the 421a, 421b or 421g exemption.

SERVICE REQUIREMENTS

- ◆ **You must have served on active duty in the U.S. Armed Services during one of the following periods of war or conflict:**
 - Persian Gulf Conflict (beginning August 2, 1990)
 - Vietnam War (December 22, 1961 to May 7, 1975)
 - Korean War (June 27, 1950 to January 31, 1955)
 - World War II (December 7, 1941 to December 31, 1946)
 - World War I (April 6, 1917 to November 11, 1918)
 - Mexican Expedition (May 9, 1916 to April 5, 1917)
- OR
- **served in the U.S. Merchant Marines during World War II** (December 7, 1941 to August 15, 1945)
- OR
- **received the Armed Forces, Navy or Marine Corps expeditionary medals.**

CHECKLIST BEFORE SUBMITTING YOUR APPLICATION

AVOID A DELAY IN THE PROCESSING OF YOUR APPLICATION. CHECK (✓) TO MAKE SURE THAT YOU DO THE FOLLOWING BEFORE SUBMITTING YOUR APPLICATION TO THE PROPERTY DIVISION:

- read the requirements to make sure you are eligible;
- file this application between July 15 and March 15;
- complete all sections of the application;
- have all property owners and spouses of owners applying for the exemption sign the application on page 4;
- have a non-relative witness the signatures;
- list a work and home phone number where you can be reached or the name and phone of a relative or friend;
- co-op apartment owners, have an officer of the co-op board complete the certification, Section 4, on page 4.

ATTACH THE FOLLOWING:

- copy of most recent deed (recorded or unrecorded) or if a co-op owner, you **must** submit a copy of the page(s) of your proprietary lease, which shows the name(s) of the grantor and grantee and the number of shares in your unit; or if the proprietary lease is unavailable, then a copy of your stock certificate, both front and back sides, showing names of all owners;
- copy of DD-214, or separation papers; proof of honorable discharge;
- copy of proof of service in a combat zone;
- letter within the last 12 months from the Veterans Administration documenting your disability rating, if applicable; or if deceased, a letter from the Veterans Administration detailing the disability rating prior to death;
- copy of birth certificate;
- copy of death certificate;
- copy of marriage certificate.

WHEN AND WHERE TO FILE

You must file this application with all required documents between July 15 and March 15. If filing by mail, the application must be postmarked by March 15. If approved, benefits will begin on the next July 1st tax roll following the filing of this application. Mail your application to:

NYC Department of Finance
 Veterans Homeowners Exemption Unit
 P.O. Box 3120
 Church Street Station
 New York, NY 10008-3120

CUSTOMER ASSISTANCE

For general information on property tax exemptions, visit the Department of Finance's website at www.nyc.gov/finance or call NYC's Citizen's Service Center at 311.

PROOF OF FILING

The Department of Finance is pleased to offer the following customer service initiative to provide an applicant with proof of filing. Upon receipt of an application, the department will time-stamp a copy of the application.

Please note that the department can only provide this service when a copy is provided by the applicant. Where an application has been mailed, a self-addressed stamped envelope must also be provided in addition to the copy.

All applicants are strongly encouraged to retain for their personal records a copy of all applications, documents and renewal forms that are submitted to department offices.

S P E C I F I C I N S T R U C T I O N S**SECTION 1 - OWNERSHIP / PERSONAL INFORMATION**

QUESTION 3 - A copy of the deed to the property or the appropriate section of the proprietary lease is required for property owned by the veteran and/or spouse.

QUESTION 4 - If you and your spouse are veterans, joint owners and both reside at the same property, you must file two separate applications. If you are a widow or widower of a veteran, you must check the box labeled "Unremarried Spouse of a Deceased Veteran." If you are filing as a Gold Star Parent, you must check the box labeled "Gold Star Parent."

SECTION 2 - SERVICE-RELATED INFORMATION

QUESTIONS 1, 2 and 3 - The burden of proof as to the dates of service, combat zone action and disability rating is upon you. You must attach documentation so that the assessor can determine if you are eligible for this exemption.

Form DD-214, which the veteran should have received upon separation from the service, contains most of the information the assessor needs to determine eligibility. Other written documentation also may help to prove eligibility, such as a copy of discharge orders, VA documentation for disability rating, etc.

SECTION 1 - OWNERSHIP / PERSONAL INFORMATION

1. Borough: _____ Block: _____ Lot: _____
 Address of property: _____ Zip Code: _____
2. Is this property used exclusively for residential purposes? YES NO
 If "NO", State the percentage of nonresidential space: _____
3. Type of residence (check one):
 1-, 2-, 3-FAMILY HOME CONDOMINIUM UNIT
 COOPERATIVE APARTMENT - unit number: _____ OTHER. (Please specify): _____
4. Applicant is (check one) (attach proof of status):
 VETERAN SPOUSE OF VETERAN UNREMARRIED SPOUSE OF DECEASED VETERAN GOLD STAR PARENT OTHER (specify) _____
5. Name of applicant: _____
 Work telephone number: _____ Home telephone number: _____
 Veteran's Social Security Number ____ - ____ - ____ Branch of active service: _____
 Date of beginning of service: _____ Date of honorable discharge, release from service or killed in action: _____
 (You must attach documentation.) (See "Information Needed to Prove Eligibility" and "Checklist")
 Spouse's Social Security Number ____ - ____ - ____
6. Is the address the legal and primary residence of the applicant(s)? YES NO
7. Is any owner now in a nursing home or institution? YES NO
 If "YES", state owner's name: _____ Date entered: _____

SECTION 2 - SERVICE-RELATED INFORMATION

1. In which war or period of conflict did the veteran serve? (See "Service Requirements", page 1, for list) _____
2. Did the veteran serve in a combat zone or combat theatre? YES NO
 If "YES", where did the veteran serve and when was such service performed? (You must attach documentation.) (See "Information Needed to Prove Eligibility" and "Checklist") _____
3. Has the veteran received or did the veteran receive, prior to his/her death, a compensation rating from the United States Veterans Administration as a result of a service-connected disability? YES NO
 If "YES", attach a letter of disability rating, dated within the last 12 months, from the US Department of Veterans Affairs, NY Regional Office, documenting the veteran's disability rating. (You may obtain this letter by calling toll free 1-800-827-1000.)

SECTION 3 - OTHER INFORMATION

- 1a. Is the owner(s) now receiving a Veterans Exemption anywhere in New York City or New York State? YES NO
 b. If "YES", complete the following: Street Address: _____
 County: _____ Block: _____ Lot: _____
- 2a. Is the owner(s) now receiving benefits based on service as a Veteran anywhere other than in New York City or New York State? YES NO
 b. If "YES", specify address: _____ City and State _____

