NEW YORK REAL PROPERTY TAX LAW AMENDMENT FOR VETERANS

REACH OUT TO YOUR COUNTY VETERANS' SERVICE OFFICE FOR GUIDANCE AND HELP.

⚠ THE MOST IMPORTANT PART — IT IS NOT AUTOMATIC

Although New York State created the exemption, the State did not impose it on every municipality or school district. Under RPTL §458-a (11), a county, city, town, village or school district may adopt a local law or resolution providing the full exemption. That means each applicable taxing jurisdiction has to take action before veterans within that jurisdiction can receive the exemption from that particular property tax.

WHAT CHANGED IN NEW YORK STATE

New York amended Real Property Tax Law §458-a(11) in 2026 to allow local taxing jurisdictions to provide a full property tax exemption for the primary residence of veterans who have a 100% disability rating from the VA and are considered permanently and totally disabled by the VA as a result of their military service.

This is different from the existing Alternative Veterans Exemption that many veterans already receive, which generally exempts only a portion of the property's assessed value.

WHO QUALIFIES?

The law specifically applies to veterans who otherwise qualifies under RPTL §458-a, which covers Combat Veteran, War Time Veteran and Cold War Veteran property tax exemptions, have a 100% disability rating from the VA and whom the U.S. Department of Veterans Affairs considers permanently and totally disabled as a result of military service.

The veteran must provide documentation from the VA that specifically states that the veteran is considered 100% disabled and is considered permanently and totally disabled as a result of military service.

The property must also be the veteran's primary residence and meet the other requirements of RPTL §458-a.

WHEN DOES THE NEW EXEMPTION TAKE EFFECT?

The new exemption applies to assessment rolls based on taxable status dates occurring on or after October 1, 2026.

The New York State Department of Taxation and Finance has stated that additional application materials, instructions and resources regarding the new exemption are being developed.

WHAT YOU CAN DO

Attend County, Town, City or Village board meetings and request it be put on the agenda for consideration and a vote.

Also contact your School District & Board of Education asking them to consider adopting the exemption for the school-tax portion.

Monroe County has passed the legislation, but that only applies to the county tax. Each town, city and village in Monroe County needs to pass the legislation also.

Veterans need to know what is happening and have an opportunity to make their voices heard.

HOW YOU CAN HELP

The most important thing right now is getting this information in front of our veterans and their families.

Please feel free to share this on Facebook, email family/friends/veterans, distribute it to community organizations, Veterans organizations, etc.

Also encourage all NYS veterans, particularly those who are permanently and totally disabled due to their military service, to attend local government and school board meetings and let them know they support this.

Having all Veterans, especially those who would actually be affected by this exemption, present, speaking in support of this is extremely important.

REMEMBER TO MAKE AN APPOINTMENT WITH YOUR COUNTY VETERANS' SERVICE OFFICE FOR GUIDANCE ON THIS IMPORTANT MATTER.

OFFICIAL NEW YORK STATE INFORMATION

Current RPTL §458-a — see Subdivision 11: https://www.nysenate.gov/legislation/laws/RPT/458-A

NYS Department of Taxation & Finance — Veterans Exemptions: https://www.tax.ny.gov/pit/property/exemption/vetexempt.htm

NYS Tax Department notice explaining the May 2026 amendment and the change to a local-option exemption: