

NEW YORK STATE PROPERTY TAX EXEMPTION

For Veterans Considered Permanently & Totally Disabled Due to Military Service

NEW UNDER RPTL § 458-a(11): A county, city, town, village, or school district may adopt a local law or resolution providing a **FULL** exemption on the qualifying veteran's primary residence from real property taxes, special district charges, assessments, and special ad valorem levies.

WHO MAY QUALIFY?

The veteran must meet **all other eligibility requirements of RPTL § 458-a** and must satisfy both the discharge/character-of-service requirement and the VA permanent-and-total disability requirement below.

1. CHARACTER OF SERVICE	2. VA DISABILITY DOCUMENTATION
The veteran must meet at least one of these criteria: • Discharged or released from active military, naval, space, or air service - including Army or Air National Guard service under federal Title 10 orders - under honorable conditions; or • Have a qualifying condition under the Veterans' Services Law and a discharge other than bad conduct or dishonorable; or • Be a discharged LGBT veteran as defined in the Veterans' Services Law and have a discharge other than bad conduct or dishonorable.	The veteran must be considered by the U.S. Department of Veterans Affairs to be permanently and totally disabled as a result of military service . This must be shown by a VA letter, official form, or other VA document sent to the veteran that specifically states the veteran is considered permanently and totally disabled as a result of military service.

Veterans are eligible if they served during a war-time era or if they have one of the following expeditionary medals: Armed Forces Expeditionary Medal; Navy Expeditionary Medal; Marine Corps Expeditionary Medal; Global War on Terrorism Expeditionary Medal; or Inherent Resolve Campaign Medal.

WHAT DOES THE EXEMPTION COVER?

- **Primary residence:** The exemption applies to the qualifying veteran's primary residence.
- **Full exemption:** Where adopted by the applicable taxing jurisdiction, the qualifying residence is fully exempt from that jurisdiction's real property taxes and covered special district charges, assessments, and special ad valorem levies.
- **No negative taxable value:** The property's taxable assessed value cannot be reduced below zero.
- **Existing RPTL § 458(3) exemption protected:** The law does not require or authorize discontinuance of an exemption already granted under RPTL § 458(3).

IMPORTANT: THIS IS A LOCAL OPTION.

The exemption does **not** automatically apply to every county, town, city, village, or school tax. Each taxing jurisdiction must separately adopt the exemption by local law or resolution.

WHEN DOES IT BEGIN?

The exemption applies to **assessment rolls based on taxable status dates occurring on or after October 1, 2026**. The actual tax year in which a veteran first sees the exemption can depend on the assessing calendar and the taxing jurisdictions that adopt it.

RPTL § 458-a(11) - WHAT CHANGED?

A County Veterans Service Agency Reference for Veterans & Families

THE LAW AS IT STANDS AFTER THE 2026 AMENDMENTS

Chapter 672 of the Laws of 2025 created the new exemption. Chapter 77 of the Laws of 2026 and the 2026 State Budget legislation (Chapter 59, Part EE) amended it. The final statutory language now authorizes each county, city, town, village, or school district to adopt the full exemption as a local option and sets the eligibility standard described on page 1.

Original 2025 law	Current law after 2026 amendments
Included multiple additional federal disability-related conditions, including 100% VA disability, individual unemployability, and federal housing-assistance criteria.	Those additional requirements were removed. The operative disability requirement is VA documentation specifically stating that the veteran is considered permanently and totally disabled as a result of military service.
The legislation underwent a 2026 chapter amendment that, for a period, made the exemption mandatory.	Chapter 59, Part EE restored the local-option structure: a county, city, town, village, or school district may adopt the exemption by local law or resolution.
Earlier implementation language was revised.	Applies to assessment rolls based on taxable status dates on or after October 1, 2026.

LOCAL GOVERNMENT RESPONSIBILITIES UNDER SUBDIVISION 11

- A county, city, town, village, or school district may adopt the exemption by **local law or resolution**.

APPLICATION BASICS

- The New York State Department of Taxation and Finance identifies **Form RP-458-a** as the application used for the Alternative Veterans Exemption and the new Permanent and Total Disability exemption.
- The application is filed with the **municipal assessor** by the applicable taxable status date. In most communities the exemption filing deadline is March 1, but dates vary; veterans should confirm the deadline with their assessor.
- State guidance indicates the exemption generally continues without annual reapplication once granted, subject to statutory filing rules and changes affecting eligibility.

DO NOT ASSUME A 100% VA RATING BY ITSELF IS ENOUGH.
For this exemption, the current statute and State guidance require VA documentation that specifically states the veteran is considered permanently and totally disabled as a result of military service.

COUNTY VETERANS SERVICE AGENCY • WE CAN HELP YOU PREPARE

Bring your VA documentation showing Permanent & Total status and your military discharge/service records. Our office can help you review veteran eligibility documentation and identify the appropriate local assessor. **The assessor makes the property-tax exemption determination.**

OFFICIAL SOURCES

New York Real Property Tax Law § 458-a(11); L.2025, ch.672; L.2026, ch.59, Part EE; L.2026, ch.77. See also New York State Department of Taxation and Finance guidance for the Alternative Veterans Exemption and Veterans with a Permanent and Total Disability Exemption.

Public information notice: This flyer is intended as general information and does not constitute legal or tax advice. Eligibility and exemption determinations are made by the appropriate assessor under New York law and applicable local enactments.

Information current as of 09/28/2026.

<https://www.tax.ny.gov/pit/property/exemption/vetexempt.htm>