Optional Veterans Property Tax Exemption

Real Property Tax Law § 458-a(11)

KEY POINT **School districts may choose whether to offer this exemption. Adoption is a local board decision and is not automatic.**

What We Know

LOCAL OPTION A school district may offer the exemption through formal board action under RPTL § 458-a(11). The decision whether to adopt rests with the district.	**ELIGIBLE VETERANS** The exemption is for qualifying veterans whom the U.S. Department of Veterans Affairs considers permanently and totally disabled as a result of military service.
REQUIRED DOCUMENTATION A qualifying veteran must satisfy the discharge conditions in the statute and provide documentation from the U.S. Department of Veterans Affairs supporting the required disability status.	**APPLICABILITY DATE** Relevant legislation states that the exemption applies to assessment rolls based on taxable status dates occurring on or after October 1, 2026.

Recommended Next Steps

- Consult district counsel regarding the statutory requirements, form of board action, and district-specific legal considerations.
- Consult the local assessor or assessing authority regarding taxable status dates, assessment-roll administration, and local implementation.
- Coordinate with the tax collector and business office to understand administrative requirements and potential fiscal effects before board action.
- Avoid making assumptions about the first affected school tax year until district counsel and the relevant local authorities confirm the applicable timeline.

ERIE 1 BOCES FOLLOW-UP Erie 1 BOCES is seeking additional clarification from professional and State resources and will share verified information as it becomes available.

References

NYS Tax: Veterans Exemptions

38 CFR § 3.340

RPTL § 458-a

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Informational notice: *This fact sheet is not legal or tax advice. District-specific questions should be reviewed with district counsel and the relevant local assessing and tax authorities.*