

## **Basic and Enhanced STAR Exemption**

New STAR applicants will receive a check from New York State instead of a reduction on the school property tax bill. Applicants will now register with New York State by visiting [www.tax.ny.gov](http://www.tax.ny.gov) or by calling (518) 457-2036.

## **Persons with Disability & Limited Income Exemption**

This exemption establishes Real Property Tax Exemption for persons with disabilities and limited income in accordance with Section 459-c of the New York State Real Property Tax Law.

**Enacted 9/22/2016**

- Publication – [Q & A Exemption for Persons with Disabilities and Limited Income](#)
- Description of exemption
  - [Section 4.01 - RPTL Section 459-c](#)
- Laws of New York State
  - [RPTL 459-c](#)

[Application](#)

## **Veterans Exemption**

[Veterans' Exemption Questions & Answers](#)

**ALTERNATE VETERANS' EXEMPTION – RPTL 458-a**

This exemption establishes Real Property Tax Exemption for Veterans in accordance with Section 458-a of the New York State Real Property Tax Law.

**Enacted 10/21/1997**

Added "Gold Star Parent" as a qualified owner.

**Enacted 4/3/2001**

- Description of exemption
  - [RPTL 458-a Wartime/Non Combat](#)
  - [RPTL 458-a Wartime/Combat](#)
  - [RPTL 458-a-DIS Wartime/Disabled](#)
- Laws of New York State
  - [RPTL 458-a](#)

[Application 458-a](#)

[Instructions for 458-a](#)

DISABLED VETERANS - Renewal Application for Alternative Veteran Exemption from Real Property Taxation Based on Service Connected Disability Compensation Rating

### **Application 458-a-DIS**

### **COLD WAR VETERANS EXEMPTION –RPTL 458-b**

This exemption establishes Real Property Tax Exemption for the primary residence of a veteran of the United States Armed Forces who served during the Cold War residing in Niagara County and granted by the County of Niagara in accordance with Section 458-b of the New York State Real Property Tax Law.

### **Enacted 11/20/2007**

- Description of exemption
  - **RPTL 458-b Cold War**
  - **RPTL 458-b Cold War/Disabled**
- Laws of New York State
  - **RPTL 458-b**

### **Application 458-b    Instructions for 458-b**

DISABLED VETERANS - Renewal Application for Cold War Veterans Exemption from Real Property Taxation Based on Change in Service-Connected Disability Compensation Rating

### **Application 458-b-DIS**

## **Over Age 65 Exemption**

This exemption establishes Real Property Tax Exemption for Persons 65 years of age and over in accordance with Section 467 of the New York State Real Property Tax Law.

### **Enacted 9/22/2016**

- Publication – **Q & A Senior Citizen’s Exemptions**
- Description of exemption
  - **Section 4.01 - RPTL Section 467**
- Laws of New York State
  - **RPTL 467**

### **Application**