

## For Your Information

View your property information on-line at  
[mynassauproperty.com](http://mynassauproperty.com)

## REMINDER

*Please contact the Department of Assessment before you change the name on your deed or certificate of shares or are changing your place of residence to make sure that you are not jeopardizing your property exemptions.*

## Important Dates

January 4– March 1, 2010

Assessment Grievance (Appeal) Filing Period

January 4, 2010

Closing of Exemptions Filing Period for the  
2010-2011 Assessment Roll

E-mail: [ncassessor@nassaucountyny.com](mailto:ncassessor@nassaucountyny.com)

Revised 4/09

## Facts About:

### The Volunteer

*Firefighter*/AMBULANCE

Worker Property Tax  
Exemption



### Nassau County

Department of Assessment  
240 Old Country Road, 4th Floor  
Mineola, NY 11501-8402  
(516) 571-1500

Thomas R. Suozzi  
*County Executive*

Thaddeus J. Jankowski, Jr.  
*County Assessor*



**Volunteer firefighters or volunteer ambulance workers with at least five (5) years of enrolled service may qualify for a partial real property tax exemption.**

**Under a New York State law, Nassau County and participating cities, towns, villages and special districts are permitted to offer eligible volunteers a partial tax exemption of the assessed property value.**

**This pamphlet was produced to provide you with an outline of the legal requirements that must be met in order to determine your eligibility under New York State Real Property Tax Law.**

**Please review the information and take advantage of this property tax break.**

## **SUMMARY**

Upon adoption and approval by the county, city, town, village and school district, the primary residence owned by an enrolled member of an incorporated volunteer fire company, fire department or ambulance service will be granted a partial exemption from municipal/ school taxes and special ad valorem tax levies, so long as the property owner has been a member for at least five (5) years. Nassau County offers a lifetime exemption to members with over 20 years of volunteer service.

In addition, under local option, the unremarried spouse of a deceased member of a volunteer fire company, fire department or ambulance company already receiving the exemption and having at least 20 years of active service or the unremarried spouse of a member of a volunteer fire company, fire department or volunteer ambulance service killed in the line of duty (and is already receiving the exemption) is eligible.

In Nassau County, the exemption equals 10% of the assessed value of the property. Exemption calculations vary by assessing jurisdiction under New York State Real Property Tax Law Section 466-c. Contact your local taxing authority for details.

## **ELIGIBILITY**

### **Ownership Requirements:**

The property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service.

### **Property Location Requirements:**

The property must be located in a city, town or village that is served by the incorporated fire company, fire department or ambulance service of which the applicant is an enrolled member.

### **Property Use Requirements:**

The property must be used exclusively for residential purposes and be the primary residence of the applicant. In the event that a portion of the property is not used exclusively for residential purposes, that portion is not entitled to exemption.

## **CERTIFICATIONS**

\* An applicant must be certified as an enrolled member of the incorporated volunteer fire company, fire department or ambulance service for at least five (5) years and are required to renew each year; or, if allowed by local option, be eligible for a lifetime exemption with twenty (20) years of service.

\* The certification by the incorporated volunteer fire company, fire department or ambulance service must be provided to the assessor by the taxable status date of January 4.

\* Proof of ownership of the property needs to be filed with the initial application (e.g. deed). The assessor also requires additional documentation to determine the applicant's primary residence (e.g. car registration, New York State Income Tax Return).

## **FILING**

Applications must be filed annually in the Nassau County Department of Assessment office on or before January 4th.

Applicants are urged to contact other designated local officials and assessing jurisdictions to confirm the taxable status dates for cities and villages.

For further information, or to obtain a copy of the application to file for the *Volunteer Firefighters and Volunteer Ambulance Workers Exemption* in Nassau County, please contact the Department of Assessment at (516) 571-1500.

*Para la ayuda en Español, llame por favor (516) 571-2020.*