

TAXABLE IMPROVEMENTS	NON-TAXABLE IMPROVEMENTS
<b>ADDITIONS</b> : new rooms, porches, finished attics, dormers, and finished basements. <b>CONVERSIONS</b> : a screened porch or garage to a finished room.	Paneling or wallpaper as replacement or other wall finish
Additional plumbing fixtures - sinks, bathtubs, showers, and new bathrooms	Replacement of bathroom or kitchen fixtures
Central air conditioning	Window and through-wall portable air conditioning units
Fireplaces	Outdoor brick or stone barbeques
All in-ground swimming pools	Small portable above-ground pools, based on inspection
Cement and slate patios, brick or patio blocks set in cement or sand, porch roofs, and patio decks	Patios made of loose slate, crushed stone, brick or slate
Asphalt, cement and composition tennis courts	Aluminum siding as replacement
Metal tool sheds on foundations and all wooden tool sheds based on size & inspection	New roof shingles as replacement
All detached or attached wood decks and docks	Replacement of old oil or gas burner unit with new oil or gas burner
Detached structures - garages, cabanas, and greenhouses (either freestanding or lean-to)	Residential sidewalks, driveways and fences, trees, shrubbery and landscaping
Elevators	Storm windows and residential skylights
	Change in electrical service

\*\*\* This chart does not represent a complete list and is for illustration purposes only. All taxable improvements do not qualify for the exemption.

Qualifying homeowners can reduce their property tax burden by taking advantage of the many property tax exemptions that are offered by Nassau County.

For more information on property tax exemptions or the *Basic* and *Enhanced STAR* programs, please contact the Department of Assessment at **(516) 571-1500**.

### Important Dates

January 2– March 2, 2009

Assessment Grievance

Filing Period

January 2, 2009

Closing of Exemptions Filing Period for the 2009-2010 Assessment Roll



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

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Q & A



## ABOUT HOME IMPROVEMENT PROPERTY TAX EXEMPTIONS



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

## ? Answers to your ? questions

### What is the Home Improvement Exemption?

The *Home Improvement Exemption* is an eight year decreasing exemption on alterations, reconstructions or improvements that increases the assessed value of a one or two-family home. For the first year of the exemption, 100 percent of the assessed value of the improvement is exempt. In the second year 87.5 percent; in the third year, 75 percent; and so on.

### How do I tell whether my home improvement is eligible for the exemption?

In order to be eligible, the town or city must have approved a local law offering the exemption and construction must have started after the local law was enacted. By started, we mean the issuance date of the building permit for the improvement.

Only improvements to one and two-family houses are eligible. Eligible houses need not, however, be owner-occupied. The exemption applies only to the house, not to out buildings like sheds or to accessory

improvements such as swimming pools.

### Are there any other conditions which must be met?

To be eligible, the greater portion of the original structure after reconstruction must be at least five years old. *For example: If the living area is 1000 square feet, after improvements are made the square footage cannot exceed 1999 square feet.*

Square footage will be calculated based on inventory listed and assessed on our current property record card. It will not include basement areas below grade. The improvement must have an equalized market value of between \$3,000 and \$80,000. Anything in excess of \$80,000 is not eligible for the exemption, according to state law.

### How do I apply?

State law requires that the eligible project be completed before an exemption is granted. Applications must be filed on the form approved by the New York State Board of Real Property Services. The form is available from the Nassau County Department of Assessment. To receive an application, write to the **Department of Assessment at 240 Old Country Road, Mineola, NY 11501**, or call the Department of Assessment's Automated Information System at **(516) 571-1500**.

### Is there a cutoff date for filing the applications?

Applications are accepted throughout the year and must be filed by January 2 for all completed home improvements. The exemption, if approved, will be granted for the following tax roll year.

***The improvement must be inspected and fully assessed to be eligible for the exemption.***

### Does living in a village or city make a difference in how I apply?

Whether you live in a village, city or an unincorporated area, you must apply to Nassau County for county, town and school property tax exemptions. To qualify locally, your city or village must have adopted a resolution authorizing the *Home Improvement Exemption*. Please contact your city and village assessor or clerk's office for filing and eligibility requirements.

## For Your Information

View your property information  
on-line at:

**[mynassauproperty.com](http://mynassauproperty.com)**