

CERTIFICATION OF EXEMPTION BY STATE OR LOCAL GOVERNMENT:

The disability must be certified by a physician licensed to practice in New York State.

In the case that an individual is blind, certification by the State Commission for the Blind and Visually Handicapped may be obtained in lieu of certification by a physician.

The Physically Disabled Tax Reduction for Home Improvements will remain on the property until the disabled individual no longer resides in the home.



The *Physically Disabled Tax Reduction for Home Improvements Application* can also be obtained on the NYS Office of Real Property Services website:

www.orps.state.ny.us/ref/forms/pdf/rp459a.pdf

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**.

Para asistencia en Español llame al (516) 571-2020.

Important Dates

January 3 – March 1, 2011

Assessment Grievance

(Appeal) Filing Period

January 3, 2011

Closing of Exemptions Filing Period for the 2011-2012 Assessment Roll



E-mail: ncassessor@nassaucountyny.gov

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Q & A

ABOUT THE PHYSICALLY DISABLED TAX REDUCTION PROGRAM FOR HOME IMPROVEMENTS



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Edward P. Mangano
County Executive

? Answers to your questions ?

What is the Physically Disabled Tax Reduction Program?

As authorized by Section 459 of the Real Property Tax Law, Nassau County, its three towns, two cities and some of the sixty-two school districts have enacted a local law or adopted a resolution granting a real property tax exemption for the physically disabled who meet the criteria. The exemption applies only to taxes levied by or on behalf of the county, town or school district granting the exemption. The exemption does not apply to special district levies.

What are the criteria for the exemption?

The real property tax exemption granted is equal to the amount of any increase in value of property attributable to improvements made for the purpose of facilitating and accommodating the use and accessibility of the property by (a) a resident owner of the property who is

physically disabled or (b) a member of the resident owner's household who is physically disabled, if the member of the household resides on the property. The local law or resolution may provide that the exemption will apply to improvements constructed prior to the effective date of the local law or resolution.

How Do I Qualify?

To be eligible for this exemption, the improvements to the property must be one which facilitates the disabled person's use of and accessibility to the property. The property must be a one-, two-, or three-family residence.

How do I apply?

If you would like to receive an application, please contact the Department of Assessment's Automated Information System at (516) 571-1500 or visit the Department of Assessment's website at www.mynassauproperty.com and follow the links to *Exemptions Applications*.

Is there a cutoff date for filing the applications?

Yes.

Applications are accepted throughout the year and must be filed by January 3, 2011. The exemption, if approved, will be applied to the 2011-2012 Assessment Roll.

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 Physically Disabled Tax Reduction Program.

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