

OVERVIEW

Computation and Duration of Exemption: The exemption is available only to members of Incorporated Volunteer Fire Companies, Fire Departments or Incorporated Volunteer Ambulance Services who have been certified as being active enrolled members for at least five years. In addition, at further local option of the county, city, town or village, the exemption may be granted for the life of an enrolled member who has accrued more than twenty years of active service.

The exemption may be granted only to applicants who reside in the county, city, town or village served by the Fire Company, Fire Department or Ambulance Service.

The exemption is available only to the primary residence of the applicant and only to property (or the portion thereof) exclusively used for residential purposes.

The unmarried spouse of a deceased member of a Fire Company, Fire Department or Ambulance Company, already receiving the exemption and having twenty (20) years of active service **or** the un-remarried spouse of a member of a Volunteer Fire Company, Fire Department or Ambulance Service killed in the line of duty and already receiving the exemption is eligible.

The exemption equals 10 percent of the assessed value of the property for general tax purposes.

This exemption may also apply to your school tax if your local school district has adopted a resolution pertaining to Section 466-c of the NYS Real Property Tax Law. However, for village tax purposes, where the property previously received the \$500 exemption authorized by Section 466 of the Real Property Tax Law, the minimum exemption is \$500.

Your application must be filed with the Nassau County Department of Assessment on or before the January 4, 2021 taxable status date.

Applicants who reside in a city or incorporated village will be required to submit a separate application with their local assessor/clerk. The taxable status date in cities and villages is governed by the local charter of the municipality. The village or city assessor/clerk should be consulted for filing deadlines and requirements.

- Proof of Certification of enrolled membership in the Fire Company or Department or Ambulance Service is required each year by the county, town or village authorizing the exemption.
- Homeowners must provide a copy of their Proof of Ownership (*i.e. Deed or Certificate of Shares*) with this application.
- Please include Proof of Residency (*i.e. NYS Driver's License, Non-Driver ID or NYS Car Registration*) with this application.

FOR ASSESSOR'S USE ONLY

Date Filed: _____

Status of Application: Approved Denied Code/Reason _____

Ownership

Residency

Certification

Assessor's Signature _____ Date _____

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

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 OLD COUNTRY ROAD, MINEOLA, NEW YORK 11501
(516) 571-1500