

REQUIRED DOCUMENTS OR CERTIFIED COPIES:

Proof of Service

Form DD-214 (*Discharge*); WD-AGO- 53-55 (*Report of Separation*); DD-217 (*Certificate of Service*) or NA-13038 (*USA Certification of Military Service*); and DD-256 (*Honorable Discharge Certificate*)

Proof of Service documents MUST show the character of service as "Honorable". *Character of Service* may also be required.

Proof of Ownership

Deed or Certificate of Shares

Proof of Residence

Driver's License; Car Registration; latest NYS Resident Income Tax Return; Voter Registration Card; or SSA 1099

In cases involving two or more properties, a letter from the municipality where a previous *Veterans' Exemption* was granted stating that said exemption was removed.

Other Documentation *(As Required)*

VA Combined Service Connected Disability Compensation Rating Letter; Veteran's Death Certificate (*if widow is applicant*); Veteran's Certificate of Demise (*for Gold Star Parent*); Trust (*all pages*)

FEDERAL RECORDS CENTER 314-801-0800

RECENT CHANGES REGARDING ELIGIBILITY: On November 28, 2016, Governor Andrew Cuomo signed into law Senate Bill S4842A/Assembly Bill A0614A which amended NYS RPTL 458-a to allow qualifying veterans, who were called to active duty to restore and maintain postal service during *Operation Graphic Hand* (March 23, 1970), to be eligible for the *Alternative Veterans Property Tax Exemption*. Nassau County opted into and ratified this exemption program on December 16, 2016.

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.

To obtain applications or view your property information on-line, please visit the Department of Assessment at:

www.mynassauproperty.com

Important Dates:

January 2 - March 1, 2018

Assessment Grievance (Appeal)
Filing Period

January 2, 2018

Closing of Exemptions Filing Period for the
2018-2019 Assessment Roll

E-Mail: ncassessor@nassaucountyny.gov

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



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Revised 5/17

Real Property Tax Exemptions For Veterans



**NASSAU COUNTY
DEPARTMENT OF ASSESSMENT
240 Old Country Road, 4th Floor
Mineola, NY 11501**

(516) 571-1500



**NASSAU COUNTY EXECUTIVE
ED MANGANO
www.nassaucountyny.gov**

TYPES OF VETERANS' EXEMPTIONS

Alternative

Veterans who served during wartime or have received an expeditionary medal

Eligible Funds

Veterans who purchased their home with a military pension, bonus or insurance monies, NSLI Dividends, Mustering-Out Pay, etc.

Cold War

Veterans who served in the U.S. Armed Forces during the Cold War period between September 2, 1945 and December 26, 1991

WHAT TAX BENEFITS ARE GRANTED?

In general, qualifying applicants will see the county and town portion of the property tax bill reduced. School taxes may also be reduced only in school districts that have opted to offer the reduction.

Eligible Funds recipients must file for the *Alternative Veterans' Exemption* in order to receive a partial school tax reduction; *Cold War* veterans also qualify for this benefit.

NONE of the veterans' exemptions apply to special district levies or special assessments.

Veterans who reside in incorporated villages or in the City of Glen Cove or Long Beach should contact their municipal clerk or local assessor to check on the availability of a property tax reduction at the local level.

NOTE: Per NYS Dept. of Taxation & Finance Vol. 8, *Opinions of Counsel SBEA No. 37 – "Reservists engaged in activity Duty for training" are NOT eligible for a Veterans Exemption.*

WHO IS ELIGIBLE?

The legal title of the property must be in the name of the:

- Veteran, Spouse, or both, or
- Unremarried Surviving Spouse, or
- Gold Star Parent

A Gold Star Parent is a parent of a child who died in the line of duty while serving in the Armed Forces during a period of war. Under certain circumstances, the exemption also may be allowed where title is in the name of the dependent parent of the veteran or his or her child who is under 21 years of age.

The ownership requirement will be met if the veteran, spouse, unremarried surviving spouse, or Gold Star parent is a Life Estate holder in the trust or is the life tenant of the property.

Alternative and Cold War Veterans' Exemptions are only applied to the "owner-occupied" residence of the veteran. The Eligible Funds Exemption can be applied to an "owner-owned" property.

ACTIVE DUTY EXEMPTIONS

Alternative & Eligible Funds

Active duty in U.S. Armed Forces includes the Persian Gulf conflict (on or after August 2, 1990); Panama (December 20, 1989 – January 31, 1990); Lebanon (June 1, 1983 – December 1, 1987); Grenada (October 23, 1983 – November 21, 1983); Vietnam War (February 28, 1961– May 7, 1975); Korean War (June 27, 1950 – January 31, 1955); World War II (December 7, 1941 – December 31, 1946).

Recipients of an Expeditionary Medal who served during a period of war, or in Lebanon, Grenada or Panama, may be eligible for the Alternative Veterans' Exemption.

HOW ARE BENEFITS CALCULATED?

Alternative

The exemption reduces the assessed value of your primary residence before the tax rate is applied. There are three levels of benefits:

- 15% of assessed value for non-combat veterans who served during a period of war.
- Additional 10% for combat veterans who served in a combat zone.
- Additional benefit for disabled veterans (equal to one-half of their VA combined service-connected disability rating).

Eligible Funds

The exemption reduces the assessed value of your primary residence before the tax rate is applied. The amount of the exemption is equal to the amount of eligible funds used to purchase the home and can be reduced by re-assessments or increased by supplemental wherein newly received VA money is reinvested into the property.

Cold War

The exemption reduces the assessed value of your primary residence before the tax rate is applied. There are two levels of benefits:

- 15 percent of the assessed value or current Nassau County cap of \$124, depending on whichever is lower. This benefit is limited to 10 years.
- Additional benefit to disabled veterans (equal to one-half of their VA combined service-connected disability).

Note: *You can only receive one exemption at a time. However, if you co-own the property with another qualified veteran, each of your exemptions can be combined. In addition, exemption amounts cannot exceed the Assessed Value of the property.*