

HOW IT WORKS

INCOME	% EXEMPTION
\$29,000 — or LESS	50%
\$29,001 — \$29,999	45%
\$30,000 — \$30,999	40%
\$31,000 — \$31,999	35%
\$32,000 — \$32,899	30%
\$32,900 — \$33,799	25%
\$33,800 — \$34,699	20%
\$34,700 — \$35,599	15%
\$35,600 — \$36,499	10%
\$36,500 — \$37,399	5%

Income does not include Supplemental Security Income, monies received pursuant to the Federal Foster Grandparent Program, welfare payments, inheritances, amounts representing a return capital, or reparation payments received by Holocaust survivors.

Municipalities have the option to permit applicants to subtract from their incomes all medical and prescription drug expenses that are not reimbursed or paid by insurance.

If the owner is an in-patient in a residential health care facility, the owner's income is not considered income in determining exemption eligibility if it does not exceed the amount paid by such owner, spouse, or co-owners for care at the facility.

Proof from the facility of the amount paid for an owner's care must be submitted with the exemption application.

Important:

Residents of incorporated villages and cities which have adopted this exemption must file with the city or village as well as with Nassau County in order to receive full benefits. Contact your local village or city assessor for more information.

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.

For Your Information:

View your property information on-line at: www.mynassauproperty.com

Important Dates:

January 2 - March 3, 2014

Assessment Grievance
(Appeal) Filing Period

January 2, 2014

Closing of Exemptions Filing Period
for the 2014-2015 Assessment Roll

E-mail:

ncassessor@nassaucountyny.gov



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Revised 4/13

Exemption for Persons with Disabilities & Limited Incomes



**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

May I receive the Senior Citizen Exemption as well as the Disability Exemption?

No, if your property is receiving a partial exemption under the low-income Senior Citizens' Exemption (Section 467 of the Real Property Tax Law) it cannot receive the Disability Exemption. You can receive the Disability Exemption until you turn 65 and then it is switched to the Senior Citizens' Exemption. A property eligible for the Disability Exemption, however, can receive other exemptions, such as those for School Tax Relief (STAR), Veterans, etc.

When the property is co-owned by a parent eligible for the Senior Citizens' Exemption and a child eligible for the persons with disabilities and limited incomes exemption, and the owners exercise the option given them in section 455 of the Real Property Tax Law to receive the Senior Citizens' Exemption, the property is also entitled to receive the Enhanced School Tax Relief Exemption.

What are the requirements to qualify for this exemption?

The requirements are based on the person's disability, ownership, residency and occupancy status, and income.

What are the disability requirements?

To be eligible, an applicant must have a physical or mental impairment, not due to current use of alcohol or illegal drugs. The impairment must substantially limit that person's ability to engage in one or more major life activities, such as caring for oneself, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning or working.

The applicant must submit one of the following:

- An award letter from the Social Security Administration or Railroad Retirement Board certifying the applicant's eligibility to receive Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI) or a U.S. Postal Service disability pension.

- A certificate from the State Commission for the Blind and Visually Handicapped stating that the applicant is legally blind.

- An award letter from the United States Department of Veterans Affairs stating that the applicant is entitled to a veterans disability pension.

If the award letter or certificate states that the applicant's disability is permanent, there will be no need to re-file evidence of disability in future years if renewal of the exemption is sought.

What are the residency and occupancy requirements?

The property must be the legal residence of the disabled person and must be occupied by that person unless he or she is absent from the property while receiving health-related services as an in-patient of a residential healthcare facility. The property for which the exemption is being sought also must be used exclusively for residential purposes.

Must all owners of the property qualify for the exemption?

Yes. All of the owners must be persons with disabilities. Exceptions are made in cases where the property is owned by husband and wife, or by siblings. In those cases, only one needs to have a disability.

What if the property is held in a life estate or trust?

If a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the exemption may be allowed if the applicant (s) is or are the sole beneficiary (ies) of the trust.

Can qualified residents of cooperative apartments receive the exemption?

Yes. Municipalities may offer the exemption to otherwise qualified persons who are tenant-stockholders of certain cooperative apartment corporations.

What are the income requirements needed to qualify?

The exemption cannot be granted if the income of the owner, or the combined income of all of the owners, exceeds the maximum income limit.

Are Social Security payments received by an owner as representative payee of another considered income to the recipient?

No. If the recipient can prove that the monies he or she receives are paid on behalf of another, such as the recipient's disabled adult child, those monies received in a fiduciary capacity are not

considered income to the recipient.

Can the exemption be granted for school taxes if a child resides on the property and attends any public school in the district?

Yes, but only if a school district allowing the exemption also adopts a separate resolution to allow the child in school. The school district resolution authorizing the exemption must provide proof that the child was not brought into the residence primarily for the purpose of attending a particular school in the district.

How can I obtain an application and where should it be filed?

To obtain an application by mail, please call (516) 571-1500. The application should be filed with the Nassau County Department of Assessment. Para asistencia en Español llame al (516) 571-2020.

When may I file?

Applications are accepted throughout the year. Applications received after the taxable status date of January 2nd will be processed for the following tax levy.

INCOME PERCENT EXEMPTION

Income is to be reported on the basis of the preceding income tax year prior to the date of application. If any of the owners, or the spouse of any of the owners filed a Federal or New York State Income Tax Return for the preceding calendar year, a copy of the return must be submitted with the application.

Income includes disability payment, all Social Security payments, salary and wages (including bonuses), interest (including non-taxable interest on state and local bonds), total dividends, net earnings from farming, rentals, business or profession (including amount claimed as depreciation for income tax purposes), income from estates or trusts, gains from sales and exchanges, the total amount received from governmental or private retirement or pension plans, annuity payments (excluding amounts representing a return capital), alimony or support money, unemployment insurance payments, workers' compensation, etc.