

FILING REQUIREMENTS:

- **Proof of Income**

Federal or NYS Income Tax Return filed by you and any other owners for the preceding year.

Statements of payments made by the Social Security Administration, Bank Statements, Rent Receipts, W2s or other documents to prove your "Statement of Income" may be required. In addition, applicants may be required to provide an IRS printout of all Income Statements.

Other Documentation:

- **Proof of Age**

Please provide one of the following:

(Birth Certificate; Baptismal Certificate; Driver's License; Naturalization Papers; Military ID or Passport)

- **Proof of Primary Residence**

Please provide one of the following:

(SSA-1099, Car Registration or 2018 NYS Income Tax Return) Proof of residence documentation must show the current address.

- **Copy of Deed or Certificate of Shares**

- **Proof of Unreimbursed Medical Expenses**

(Printouts from a Doctor, Dentist and Pharmacy for unreimbursed expenses) Cancelled checks will not be accepted as proof.

- **Copy of the Death Certificate**

(If one of the owners on the Deed or Certificate of Shares is deceased)

IMPORTANT NOTE IF YOU HAVE MOVED OR CHANGED OWNERSHIP

If you plan on or have changed the name on your **Deed** or **Certificate of Shares** or changed your place of residence, please contact the Department of Assessment to find out if your exemptions still apply and ensure our records are up-to-date.

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

www.mynassauproperty.com

IMPORTANT DATES

January 2, 2020

Closing of Exemptions Filing Period for the 2020-2021 Assessment Roll

January 2 - March 2, 2020

Assessment Grievance (Appeal) Filing Period

E-Mail: ncassessor@nassaucountyny.gov

Para asistencia en Español llame al

(516) 571-2020

THIS BROCHURE WAS PREPARED AS A PUBLIC SERVICE FOR INFORMATIONAL PURPOSES ONLY.

While reasonable efforts have been made to provide accurate information, all information and application filing requirements as mandated by NYS RPTL is subject to change at any time without notice.

Revised 7/19

Property Tax Exemption for Senior Citizens



NASSAU COUNTY

Department of Assessment

240 Old Country Road

Mineola, NY 11501

(516) 571-1500

David F. Moog, IAO
County Assessor

*"Fighting to help you reduce
your property tax burden"*

Laura Curran
County Executive

SENIOR CITIZEN'S EXEMPTION OVERVIEW

Nassau County, its 3 towns, 2 cities, 62 school districts and most of its incorporated villages offer a *Senior Citizens' Real Property Tax Exemption* for persons over the age of 65.

This exemption provides reductions of between 5% and 50% on county, town and school taxes, but no reduction in special district taxes.

No exemption is granted to persons with incomes of \$37,400 or more. The 50% exemption applies to persons whose income, including social security, is \$29,000 or less. The percentage of the exemption that will be offered to homeowners whose income exceeds \$29,000 is illustrated in the following chart:

HOW IT WORKS

| <u>INCOME LEVEL</u> | <u>EXEMPTION %</u> |
|---------------------|--------------------|
| \$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% |

WHO IS ELIGIBLE?

Age

An applicant must be 65 or older in the year the exemption applies. If you co-own the property with a spouse or sibling, only one owner needs to be 65 or older.

Ownership

The applicant must have owned the property for at least 12 consecutive months prior to applying.

Residency

All owners must occupy and use the property as their primary residence.

Income

The household income of all owners must not exceed the maximum limit set by the local government or school district. The maximum limit can be as low as \$3,000 or as high as \$37,399.

HOW IS INCOME DEFINED?

Income is money received from all sources, both taxable and non-taxable. Income includes social security, but does not include welfare payments, supplemental security income, gifts or inheritances.

Also, unreimbursed medical and prescription drug expenses and Veterans' Disability Compensation may be deducted from the total income, if applicable to your town and school district. Income will be determined for the calendar year preceding the date of the application. Please refer to the application for further explanation and details.

HOW IS INCOME TREATED FOR AN OWNER IN A NURSING HOME?

The owner's income will not be counted, unless it exceeds the amount paid by such owner, spouse or co-owner for care at the nursing home. Proof from the facility of the amount paid for an owner's care must be submitted with the application.

HOW ARE IRAs TREATED?

Contributions to an IRA are not deductible, earnings on IRAs are included as income, and distributions from IRAs are excluded from income.

DOES INCOME INCLUDE THE PROCEEDS OF A REVERSE MORTGAGE?

No. However, when such proceeds are invested, any interest or dividends will be considered as income.

CAN YOU RECEIVE BOTH THE PERSONS WITH LIMITED INCOMES & DISABILITIES AND THE SENIOR CITIZENS' EXEMPTIONS?

No. Your property cannot benefit from both exemptions.

CAN THE EXEMPTION BE APPLIED TO REDUCING YOUR SCHOOL TAXES IF A CHILD LIVES IN THE HOME AND ATTENDS SCHOOL?

No, unless the child attends a private or parochial school, or the school district opts to offer the exemption even when a child living in the home attends public school.