

FILING REQUIREMENTS

Please provide one of the following:

- An award letter from the Social Security Administration or Railroad Retirement Board certifying the applicant's eligibility to receive SSDI, SSI or a U.S. Postal Service disability pension.
- A certificate from the State Commission for the Blind and Visually Handicapped.
- An award letter from the U.S. 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.

• 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 also be required.

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 2020 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.

IMPORTANT NOTE IF YOU 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 exemptions applications or view your property information on-line, please visit the Department of Assessment at:

www.mynassauproperty.com

IMPORTANT DATES

January 3, 2022

**Closing of Exemptions Filing Period for the
2022-2023 Assessment Roll**

January 3 - March 1, 2022

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 3/21

Property Tax Exemption for Persons with Limited Incomes and Disabilities



NASSAU COUNTY

Department of Assessment

240 Old Country Road

Mineola, NY 11501

(516) 571-1500

Ann-Margaret Barriga, IAO
Acting County Assessor

*“Fighting to help you reduce
your property tax burden”*



Laura Curran
County Executive

PERSONS WITH LIMITED INCOMES AND DISABILITIES EXEMPTION OVERVIEW

The exemption offers a property tax reduction of between 5% and 50% on county, town and school taxes, but no reduction in special district taxes.

To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other 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.

The 50% exemption applies to persons whose income, including social security, is up to \$29,000. 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?

Ownership

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.

Residency

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 must be used exclusively for residential purposes.

Income

The exemption cannot be granted if the income of the owner, or the combined income of all of the owners, exceeds the maximum income limits described in this brochure.

HOW IS INCOME DEFINED?

Income means 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 allowed by your town and school district. Income will be determined for the calendar year preceding the date of the application. For a more complete explanation of what

is required to verify income, please refer to the application.

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

Proceeds of a Reverse Mortgage are not included as income unless the proceeds are invested and earn interest or dividends.

ARE SOCIAL SECURITY PAYMENTS PAID TO 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 YOU RECEIVE BOTH THE PERSONS WITH 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?

Yes, but only if the school district allows the exemption to apply while school children reside at the property. However, the child must not have been brought into the residence for the purpose of attending a particular school within the school district.