

CERTIFICATION OF EXEMPTION

The disability must be certified in writing by a physician licensed to practice in New York State or attested to by a physician in Section 2 on the New York State *Application for Partial Exemption for Real Property of People Who Are Physically Disabled (Form 459-1-95)*.

www.tax.ny.gov/pdf/current_forms/orpts/rp459_fill_in.pdf

In the case that an individual is blind, certification by the State Commission for the Blind and Visually Handicapped may be obtained in lieu of certification by a physician.

HOW YOUR EXEMPTION APPLIES TO YOUR TAX BILL

	General Tax Bill	School Tax Bill	Special Assessments
Applies?	Yes*	Yes*	No Exemption Allowed
Duration	No Limit	No Limit	No Exemption Allowed

* The amount of the exemption is limited to the increase in assessed value attributable to the eligible improvement.

IMPORTANT TELEPHONE NUMBER

NYS Commission for the Blind (NYSCB)

HEMPSTEAD

50 Clinton Street, Suite 208
Hempstead, NY 11550
(516) 564-4311 or 1-866-871-3000
Fax: (516) 292-7448

IMPORTANT NOTE IF YOU HAVE MOVED OR CHANGED OWNERSHIP

If you plan on or have changed the name on your **Deed** 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 Exemptions for Home Improvements



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

THE HOME IMPROVEMENT EXEMPTION

The law allows for a property tax exemption for permitted alterations, reconstructions or improvements that increase the assessed value of a one or two-family home. The exemption in the first year will be based on 100 percent of the assessed value of the improvement and be reduced over the next eight years.

ELIGIBILITY REQUIREMENTS

To be eligible, the greater portion of the original structure after reconstruction must be at least five-years-old.

The square footage will be calculated based on inventory listed on the current property record card and will not take into account basement areas below grade.

Calculation Example: *If the living area is 1000 square feet, after improvements are made, the square footage cannot exceed 1999 square feet.*

Under the statute, the improvement must have an equalized Market Value of between \$3,000 and \$80,000. Anything in excess of \$80,000 is not eligible for the exemption.

QUALIFICATIONS

Only improvements to one and two-family houses are eligible. Eligible properties do not have to be owner-occupied.

The exemption applies only to the house; not to structures like sheds or accessory improvements such as swimming pools.

The home improvement must be inspected and fully assessed by the Department of Assessment in order to be eligible for the exemption.

QUALIFYING IMPROVEMENTS	NON-QUALIFYING IMPROVEMENTS
ADDITIONS: New Rooms, Porches, Finished Attics, Dormers, & Finished Basements	Paneling or Wallpaper as Replacement or Other Wall Finishes
CONVERSIONS: Garage or Screened Porch to a Finished Room	Replacement of Bathroom or Kitchen Fixtures
Central Air Conditioning	Window & Through-the-Wall Air Conditioners
Fireplaces	Outdoor Brick or Stone Barbecues
BATHROOM FIXTURES: Sinks, Tubs, Showers or a New Bathroom	Small Portable Above-Ground Pools (BASED ON INSPECTION)
Cement & Slate Patios, Brick or Blocks set in Cement or Sand, Porch Roofs, & Patio Decks attached to the House	Patios made of Loose Slate, Crushed Stone, Brick or Slate
All Wood Decks attached to the House	Aluminum/Vinyl Siding as Replacement
Attached Garages	New Roof Shingles as Replacement
Addition of Masonry & Brick Exterior Walls	Replacement of Oil or Gas Burners
Complete Renovation & Restoration of a Home	Residential Sidewalks, Driveways, Fences, & Landscaping
Elevators	Storm Windows & Skylights
	Change in Electrical Service

This Chart does not represent a complete list and is **FOR ILLUSTRATION PURPOSES ONLY.**
Not all taxable improvements qualify for the Home Improvement Exemption.

THE HOME IMPROVEMENT TAX REDUCTION PROGRAM FOR THE PHYSICALLY DISABLED

New York State Law allows for a property tax reduction for home improvements that serve to facilitate the use and accessibility of a home occupied by a disabled resident.

The tax exemption granted is equal to the amount of any increase in value of property as a result of improvements made for the purpose of facilitating and accommodating the use and accessibility of the property by:

- A resident owner of the property who is physically disabled, or
- A member of the resident owner's household who is physically disabled, if the member of the household resides on the property.

The exemption applies only to taxes levied by or on behalf of the county, town or school district granting the exemption.

The exemption does not apply to special district levies.

EXEMPTION DURATION

The *Physically Disabled Tax Reduction for Home Improvements Exemption* will remain on the property until the disabled individual no longer resides in the home.

QUALIFICATIONS

The improvements to the property must facilitate the disabled person's use of and accessibility to the property. The property must be a one, two, or three-family residence.