for the Blind and Visually Handicapped may be obtained in lieu of certification by a physician.

# HOW THE EXEMPTION APPLIES TO YOUR PROPERTY TAX BILL

	General Tax Bill	School Tax Bill	Special As- sessments
Amount	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 CONTACT NUMBER**

# NYS Commission for the Blind

50 Clinton Street, Suite 208 Hempstead, NY 11550

(516) 564-4311 or 1-866-871-3000

# 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.

### **IMPORTANT INFORMATION**

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.



# NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 Old Country Road Mineola, New York 11501 (516) 571-1500 \* Para Español (516) 571-2020

#### E-mail: ncassessor@nassaucountyny.gov

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

#### www.mynassauproperty.com

Rev. 7-23

# **Property Tax Exemption for**

# Home Improvements for the Physically Disabled



# BRUCE A. BLAKEMAN Nassau County Executive

The Home Improvement Property Tax Reduction Program for the Physically Disabled



Section 459 of NYS Real Property Tax 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 be one which facilitates the disabled person's use of and accessibility to the property. The property must be a one, two, or three-family residence. Examples of qualifying home improvements under the Home Improvement Property Tax Reduction Program for the Physically Disabled:



The disability must be certified in writing by a physician licensed to practice in New York State or attested to 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).* 

In the case that an individual is blind, certification by the NYS State Commission