

## ADDITIONAL FILING REQUIREMENTS:

Written certification of your enrolled membership in a volunteer fire company or fire department or ambulance service must be provided each year until you have attained 20 years of service.

## VOLUNTEERS WHO RESIDE IN A COOPERATIVE APARTMENT

Qualifying volunteer firefighters and ambulance workers who are tenant-stockholders of a cooperative apartment corporation may also apply for this tax property tax exemption.

The percentage of exemption to which the volunteer member is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-stockholder's percentage of ownership of the stock of the corporation.

### 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](mailto: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](http://www.mynassauproperty.com)

Rev. 7-23

Property Tax Exemption for

# Volunteer Firefighters and Ambulance Workers



**BRUCE A. BLAKEMAN**  
Nassau County Executive

## **VOLUNTEER FIREFIGHTERS & AMBULANCE WORKERS EXEMPTION OVERVIEW**

Homeowners who are enrolled as members of a volunteer fire department or ambulance service for **at least two (2) years of service** may qualify for a property tax exemption of 10% of the property's assessed value.

Whether the exemption applies in your city, village or school district depends on whether the city, village or school district opted into the exemption. Exemption calculations will vary by assessing jurisdiction.

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*Nassau County offers a lifetime exemption to members with over 20 years of volunteer service.*

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In addition, the un-remarried spouse of a deceased volunteer already receiving the exemption and having at least 20 years of active service or the un-remarried spouse of a volunteer who was killed in the line of duty (and was already receiving the exemption) is eligible.

## **OWNERSHIP REQUIREMENTS**

The property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service.

## **PROPERTY LOCATION REQUIREMENTS**

The property must be located in a city, town or village that is served by the fire company, fire department or ambulance service of which the applicant is an enrolled member.

## **PROPERTY USE REQUIREMENTS**

The property must be used exclusively for residential purposes and be the primary residence of the applicant. If a portion of the property is not used exclusively for residential purposes, that portion is not entitled to exemption.

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### **NASSAU COUNTY FIRE COMMISSION**

Fire, Rescue & Emergency Medical Service  
on-line volunteer recruitment

<https://app.nassaucountyny.gov/firemarshal/volunteer/index.php>

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*An applicant must provide a Letter of Certification, which includes the exact date enrolled and current active status, on the applicant's Volunteer Fire Department or Ambulance Service letterhead.*

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## **FILING REQUIREMENTS**

**Proof of Certification** of enrolled membership in the fire company or department or ambulance service.

*Applicants who reside in a city or incorporated village will be required to submit a separate application with their local assessor/clerk. The taxable status date in cities and villages is governed by the local charter of the municipality. The village or city assessor/clerk should be consulted for filing deadlines and requirements.*



**Exemption Applications for the 2024-25 Property Tax Year must be received by JANUARY 2, 2024**