



2024-2025 Persons with Disabilities and Limited Incomes
Property Tax Exemption Application – NYS RPTL 459-c

(Nassau County does not charge a fee to file this application.)

Any alteration of this application may result in a denial.

Property Address

House Number & Street: _____ Apt. Number: _____

City: _____ State: _____ Zip Code: _____

Property Identification SECTION _____ BLOCK _____ LOT _____ CA # or BLDG. # _____ TAX UNIT # _____
For Condos & Co-ops only

Names of ALL Owners (as recorded on Deed/Certificate of Shares)	Date of Birth	Marital Status	Social Security Number

Telephone Number: Home () _____ Cell () _____

E-Mail Address: _____

Proof of Ownership (Indicate ALL documents that apply and attach with this application. Co-op owners must provide the CERTIFICATE OF SHARES.)

☐ Deed or Certificate of Shares ☐ Entire Trust (If property is in a Trust) ☐ Other: _____

* If any owner appearing on any proof of ownership or the spouse of any owner is deceased, a Death Certificate must be attached to this application.

DATE YOU ACQUIRED OWNERSHIP OF PROPERTY: _____

Proof of Age (Indicate documents submitted for ALL owners)

☐ Birth Certificate ☐ Driver's License ☐ Passport ☐ Naturalization Papers ☐ Other: _____

Proof of Residency (Indicate documents submitted for ALL owners)

☐ 2022 SSA-1099 (Showing Name and Address) ☐ NYS Car or Voter Registration ☐ 2022 NYS Resident Income Tax Return

a. Do all owners presently reside on the property to be exempted? ☐ Yes ☐ No

b. Is an owner absent from the residence due to divorce, legal separation, or explanation of abandonment? ☐ Yes ☐ No

* If you checked "YES," please provide a copy of your Divorce Decree, Separation Agreement or Notarized Abandonment with this application.

c. Is an owner receiving medical care as an inpatient in a health care facility? ☐ Yes (Date admitted): _____ ☐ No

* If you checked "YES", you must submit a letter from the facility showing the date of admission and the cost incurred with this application.

d. Is any portion of the property used for purposes other than residential, such as commercial, or professional offices? ☐ Yes ☐ No

* If you checked "YES", explain such use and describe the portion that is used.

List the address(es) of all real estate that you own, either entirely or in part. (Attach Schedule E and Property Tax Bill (s) for each property)

List the name and address(es) of any business you own, either entirely or in part. (Attach Schedule C or Business Dissolution documentation)

Does a child (or children), including those of tenants, reside on the property and attend a public school in Grades Pre-K to 12? ☐ Yes ☐ No * If you checked "YES", you must obtain a letter from the school verifying the student's enrollment.

Proof of Disability (Notice of Award letter must be included with this application)

- ☐ Social Security Administration for entitlement to Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI)
- ☐ Railroad Retirement Board for entitlement to Railroad Retirement Disability benefits
- ☐ Certificate from NYS Commission for the Blind and Visually Handicapped stating that applicant is legally blind
- ☐ United States Postal Service verifying entitlement to a disability pension, and/or ☐ VA Disability Pension

If disability was approved by the State of New York Compensation Board, a NOTICE OF DECISION by the Board must be submitted. Please provide:

Worker's Compensation Case # _____ Date of Disability: _____
Name of Carrier & Carrier's Case # _____ List of Continuing Payments: _____

STATEMENT OF INCOME

COPIES of your entire 2022 Personal, Business FEDERAL and STATE Income Tax Returns (with schedules) must be attached to this application.

Even if you do not file a Federal Income Tax Return or are attaching a copy of a self-prepared return, you will be required to submit an IRS printout of your **Wage and Income Transcript** to verify all taxable and non-taxable income.

IMPORTANT: You must attach documentation for any amounts entered in this section with the application.

SOURCES OF 2022 INCOME FROM ALL OWNERS & OWNER’S SPOUSE	AMOUNT
Gross Social Security <i>(Complete copy of SSA-1099 showing name and address)</i>	
Salary or Wages <i>(W-2’s including Self-Employment)</i>	
IRA Earnings <i>(1099-R, Letter from financial institutions showing Interest/Dividends earned)</i> DO NOT include the amount of your distribution.	
Capital Gains <i>(Include tax-deferred distribution statements from financial institutions; Form 4797)</i>	
Pensions, Annuities & Retirement Plans <i>(1099-R statements and include taxable & non-taxable pensions)</i>	
Taxable & Non-Taxable Interest/Dividends <i>(All 1099-INT, 1099-DIV and Year-End Statements)</i>	
Disability/Worker’s Compensation/Unemployment <i>(1099-G or Award Letter)</i>	
Income from Estates or Trusts <i>(Include complete copies of the Tax Return for the Estate or Trust)</i>	
Business Income <i>(Schedule C or C-EZ, S-Corporation Tax Return with K-1 or Partnership Tax Return, Receipts for all deductions)</i>	
Rental Income <i>(Schedule E, Rent Received from all properties, Receipts for all deductions)</i>	
Other Sources of Income <i>(Alimony/Child Support, money from others living in the house toward expenses, and Gambling)</i>	
VA Disability Pension(s) or Surviving Spouse Disability Pension <i>(Award Letter)</i>	
TOTAL OF ALL INCOME	\$

Nassau County currently allows a deduction for **UN-REIMBURSED** medical and prescription drug expenses.

ALL SUPPORTING DOCUMENTS, AS LISTED BELOW, MUST BE ATTACHED OR THE AMOUNTS ENTERED BELOW WILL NOT BE DEDUCTED.

CANCELLED CHECKS WILL NOT BE ACCEPTED AS PROOF OF UN-REIMBURSED EXPENSES.

PLEASE CHECK BOX AND ATTACH COPIES OF ANY PAYMENTS MADE IN 2022	AMOUNT
<input type="checkbox"/> Printout or Statement from the Doctor’s/Dentist’s office of ALL Payments and Co-Payments	
<input type="checkbox"/> Printout or Statement of Medicare Premium or Receipt for payment of Private Health Insurance Premiums	
<input type="checkbox"/> Printout or Statement of payments from the Pharmacy and/or Out-of-Pocket Eye/Eyeglass Expenses	
<input type="checkbox"/> Letter from Health Care Facility stating date of admission, discharge, and un-reimbursed expenses for owner’s care	
TOTAL UN-REIMBURSED EXPENSES	\$

CERTIFICATION *(All Owners Must Sign)*

I (We) certify that all statements made on this application are true and correct.

Signature of Owner 1

Date

Signature of Owner 2

Date

Signature of Owner 3

Date

Signature of Attorney-in-fact *

Date

* If signed by an Attorney-in-fact, a COPY of the Power of Attorney must be included with this application.

FOR ASSESSOR’S USE ONLY

Ownership received☐

Age received☐

Residency received☐

Income received☐

Gross Income	
Un-Reimbursed Medical Deduction	-
VA Disability Deduction	-
PARTIAL TAX EXEMPTION NET INCOME	\$

DATE:

☐ APPROVED ☐ DENIED

Assessor’s Signature/Stamp:

ADDITIONAL SHEETS FOR COMMENTS ATTACHED ☐ YES ☐ NO

Exemption applications for the 2024-25 property tax year must be filed with the Nassau County Department of Assessment by **January 2, 2024.**