

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 verifying eligibility for 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.

Proof of Income

2022 Federal or NYS Income Tax Return filed by you and any other owners. You may be required to prove your "Statement of Income" with other financial documentation.

Proof of Age

Please provide one of the following:

(Birth 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 2022 NYS Income Tax Return)
Proof of residence 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.

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 Persons with Limited Incomes and Disabilities



BRUCE A. BLAKEMAN
Nassau County Executive

PERSONS WITH LIMITED INCOMES & DISABILITIES EXEMPTION OVERVIEW

The exemption is available to property owners with physical and mental impairment who are substantially unable to engage in major life activities.

Those impaired due to the current use of alcohol or illegal drugs are not eligible.

The exemption decreases your assessment by up to 50% - as illustrated in the Income Chart illustrated below - depending on an owner(s) level of income (for the 2022 tax year) that cannot exceed \$58,399.

HOW IT WORKS

<u>INCOME LEVEL</u>	<u>EXEMPTION %</u>
\$50,000 - or Less	50%
\$50,001 - \$50,999	45%
\$51,000 - \$51,999	40%
\$52,000 - \$52,999	35%
\$53,000 - \$53,899	30%
\$53,900 - \$54,799	25%
\$54,800 - \$55,699	20%
\$55,700 - \$56,599	15%
\$56,600 - \$57,499	10%
\$57,500 - \$58,399	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.

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 in 2022, both taxable and non-taxable. Income includes social security, but does not include welfare payments, supplemental security income, gifts, or inheritances.

Unreimbursed medical and prescription drug ex-penses and Veterans' Disability Compensation may be deducted from the total income, if allowed by your town and school district.

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 LIMITED INCOMES & DISABILITIES EXEMPTION AND THE SENIOR CITIZENS' EXEMPTION?

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.

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