

Limited Income and Disabilities

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 under the Senior Citizens' Exemption - depending on an owner(s) level of income that cannot exceed \$58,399.

Volunteer Firefighters & Ambulance Workers

Homeowners who are enrolled as members of a volunteer fire department or ambulance service for **at least five (5) years of service** may qualify for a property tax exemption of 10% of the property's assessed value.

Applicants must provide a **Letter of Certification** and **Proof of Residency**. The property must be in the city, town or village served by the department.

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 MOVE OR CHANGE OWNERSHIP

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

MATTHEW R. CRONIN, IAO
Chief Deputy Assessor

E-Mail: ncassessor@nassaucountyny.gov

Para asistencia en Español llame al
(516) 571-2020

To obtain exemptions applications or view your property information on-line, please visit the Department of Assessment at:

www.mynassauproperty.com

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BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

2022 Guide to Property Tax Exemptions in Nassau County

- The STAR Program
- Senior Citizens' Exemption
- Veterans Exemptions
- Limited Income and Disabilities
- Volunteer Firefighters and Ambulance Workers

The STAR Program

NYS Real Property Tax Law requires first-time applicants who were not enrolled in the STAR Program prior to January 2, 2015 to register with the **Department of Taxation and Finance**. Qualifying applicants will be issued a check directly from NYS instead of receiving a school property tax exemption.

REGISTER WITH NEW YORK STATE for the
Personal Income Tax Credit /Check Program
by telephone at
(518) 457-2036 or on-line at
<https://www8.tax.ny.gov/STRP/strpStart>

Basic STAR is available to all owners who primarily reside at the property must not exceed \$500,000.

For all new applicants, and for those whose incomes are between \$250,000 and \$500,000, you will receive a check from NYS in the amount of the Basic STAR savings in your school district, rather than receiving a tax exemption.

Enhanced STAR is available to homeowners who are at least 65 years old with an Adjusted Gross Income of **\$93,200** for 2021.

The NYS Department of Taxation & Finance will verify your income eligibility and contact you if additional information is needed.

Veterans

Alternative

Veterans who served during wartime or have received an expeditionary medal

Eligible Funds

Veterans who purchased their home prior to 1985 with a military pension, bonus or insurance monies, Mustering-Out Pay, NSLI Dividends, etc.

Cold War

Veterans who served in the U.S. Armed Forces during the Cold War period between September 2, 1945 and December 26, 1991

Applicants must provide one of the following:

Form DD-214 or WD-AGO-53-55 (Report of Separation); DD-217 (Certificate of Service) or NA-13038 (USA Certification of Military Service); and DD-256 (Honorable Discharge Certificate)

Proof of Service documents MUST show the character of service as "Honorable".

The title of the property must be in the name of the Veteran, Spouse, or both; Unremarried Surviving Spouse; or Gold Star Parent.

Per NYS Dept. of Taxation & Finance Vol. 8, Opinions of Counsel SBEA No. 37 – "Reservists engaged in Active Duty for training" are NOT eligible for a Veterans Exemption.

Senior Citizens

Homeowners 65 and over whose 2021 income, including gross social security earnings, is \$58,399 or less. Depending on your income, the exemption provides reductions between 5% and 50% on county, town and school taxes, but no reduction in special district taxes.

Income is defined as money received from all sources, 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 expenses and Veterans' Disability Compensation may be deducted from the total income. Income will be determined for the calendar year preceding the date of the application.

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%

Exemption Applications for the 2023-24 Property Tax Year must be received by JANUARY 2, 2023