


**The Home Improvement Exemption
Application is available on the following
NYS and Nassau County webpages:**

[www.tax.ny.gov/pdf/current_forms/orpts/
rp421f_fill_in.pdf](http://www.tax.ny.gov/pdf/current_forms/orpts/rp421f_fill_in.pdf)

[www.nassaucountyny.gov/3575/Exemption-
Forms](http://www.nassaucountyny.gov/3575/Exemption-Forms)

 NYS DEPARTMENT OF TAXATION & FINANCE RP-421-F (1/95) OFFICE OF REAL PROPERTY TAX SERVICES	
APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR CAPITAL IMPROVEMENTS TO RESIDENTIAL PROPERTY (Real Property Tax Law, Section 421-f)	
(Instructions for completing this form are contained in Form RP-421-F-Ins)	
1. Name and telephone no. of owner(s)	2. Mailing address of owner(s)
_____	_____
Day No. () _____	_____
Evening No. () _____	_____
3. Location of property (see instructions)	
Street Address _____	School District _____
City/Town _____	Village (if any) _____
Property identification (see tax bill or assessment roll)	
Tax map number or section/block/lot _____	
4. Property for which exemption is sought is a <input type="checkbox"/> one family/ <input type="checkbox"/> two family residence. (check one)	
5. a. Square footage of residence <u>without</u> improvement _____ square feet	
b. Square footage of residence <u>with</u> improvement _____ square feet	
c. As measured by square footage in question 5b, is more than one-half of the residence at least five years old? <input type="checkbox"/> yes <input type="checkbox"/> no	
6. a. Date of commencement of construction of improvement _____	
b. Date completed (attach copy of certification of occupancy or other documentation of completion) _____	
7. Describe the improvement for which exemption is sought (attach additional sheets if necessary). _____ _____ _____	
8. Cost of improvement: \$ _____ (supply documentation)	

**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 the name on your Deed or Certificate of Shares has changed, or if the property has been placed into a trust or transferred through a life estate, please contact the Department of Assessment so we can update our records and determine whether additional documentation is required. A complete copy of the trust or life estate documentation must be provided.

If your primary residence has changed, please contact the Department so we can ensure our records remain current.



**NASSAU COUNTY
DEPARTMENT OF ASSESSMENT**

240 Old Country Road
Mineola, New York 11501

(516) 571-1500

* Para Español (516) 571-2020

Email: ncassessor@nassaucountyny.gov

To obtain exemption applications:

www.askthecountyassessor.com

To view property information:

www.mynassauproperty.com

Property Tax Exemption for

**Home
Improvements**



BRUCE A. BLAKEMAN
Nassau County Executive



HOME IMPROVEMENT EXEMPTION

The law allows for an eight-year decreasing property tax exemption reduction for permitted alterations, reconstructions or improvements that increase the assessed value of a one or two-family home. The exemption in the first year will be based on 100 percent of the assessed value of the improvement and be reduced on a sliding scale thereafter.

ELIGIBILITY REQUIREMENTS

To be eligible, the greater portion of the original structure after reconstruction must be at least five-years-old.

The square footage will be calculated based on inventory listed on the current property record card and will not consider basement areas below grade.

Calculation Example: If the living area is 1000 square feet, after improvements are made, the square footage cannot exceed 1999 square feet.

Under the statute, the improvement must have an equalized Market Value of between \$3,000 and \$80,000. Anything more than \$80,000 is not eligible for the exemption.

QUALIFICATIONS

Only improvements to one and two-family houses are eligible. Eligible properties do not have to be owner-occupied.

The exemption applies only to the house; not to structures like sheds or accessory improvements such as swimming pools.

The home improvement must be inspected and fully assessed by the Department of Assessment to be eligible for the exemption.

QUALIFYING IMPROVEMENTS	NON-QUALIFYING IMPROVEMENTS
ADDITIONS: New Rooms, Porches, Fin-ished Attics, Dormers, & Finished Basements	Paneling or Wallpaper as Replacement or Other Wall Finishes
CONVERSIONS: Garage or Screened Porch to a Finished Room	Replacement of Bathroom or Kitchen Fixtures
Central Air Conditioning	Window & Through-the-Wall Air Conditioners
Fireplaces	Outdoor Brick or Stone Barbecues
BATHROOM FIXTURES: Sinks, Tubs, Showers or a New Bathroom	Small Portable Above-Ground Pools (BASED ON INSPECTION)
Cement & Slate Patios, Brick or Blocks set in Cement or Sand, Porch Roofs, & Patio Decks attached to the House	Patios made of Loose Slate, Crushed Stone, Brick or Slate
All Wood Decks attached to the House	Aluminum/Vinyl Siding as Replacement
Attached Garages	New Roof Shingles as Replacement
Addition of Masonry & Brick Exterior Walls	Replacement of Oil or Gas Burners
Complete Renovation & Restoration of a Home	Residential Sidewalks, Driveways, Fences, or Landscaping
Elevators	Storm Windows & Skylights
	Change in Electrical Service

*This Chart **does not** represent a complete list and is **FOR ILLUSTRATION PURPOSES ONLY**. Not all taxable improvements qualify for the Home Improvement Exemption.*

Exemption Applications for the 2027-28 Property Tax Year must be received by JANUARY 4, 2027