2027-2028 Persons with Disabilities and Limited Incomes Property Tax Exemption Application – NYS RPTL 459-c

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 Old Country Road, 4th Floor, Mineola, New York 11501 (516) 571-1500

(Nassau County does not charge a fee to file this application.) *Any alteration of this application may result in a denial.*

Exemption applications for 2027-28 property tax year must be filed with the Nassau County Depart. of Assessment by January 4, 2027.

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)	Marital Status	Social Security Number	Date of Birth

Name of any Non-Owner Spouse	Marital Status	Social Security Number	Date of Birth
Address *(if different from property address)*			

Telephone Number: Home ( ) ____________________________ Cell ( ) ____________________________

E-Mail Address: ____

Contact info of someone who can assist you (Third Party Notification):

Name	Relationship	Phone #

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 and attach with this application. One proof per owner.)*

☐ Birth Certificate ☐ Driver's License (front only) ☐ Passport ☐ Naturalization Papers ☐ Other: ________________

Proof of Residency *(Indicate documents submitted for ALL owners and attach with this application. One proof per owner.)*

☐ 2025 SSA-1099 *(Showing Full Name and Address)* ☐ NYS Car or Voter Registration ☐ 2025 NYS Resident Income Tax Return

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

b. Is an owner, non-resident owner or ex-spouse absent from the residence? ☐ 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 in-patient 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 other real estate that you own, besides your primary residence, either entirely or in part.

(Attach Schedule E and Property Tax Bill (s) for each property) **I/We do not own any other property(ies)** ☐

______________________________ ______________________________

Do any children, including those of tenants, reside on the property and attend a public school in Grades Pre-K to 12?

☐ No ☐ Yes * If you checked "YES", you must obtain a letter from the school verifying the student's enrollment *and attach with this application.)*

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*)

☐ Certificate from NYS Commission for the Blind and Visually Handicapped stating that applicant is legally blind

- [ ] Railroad Retirement Board for entitlement to Railroad Retirement Disability benefits
- [ ] Worker's Compensation
- [ ] 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 **2025** Federal Form 1040, and New York State Income Tax Returns Form IT-201 (with all schedules) must be attached to this application. Other Tax Returns are not necessary, unless requested.
Social Security 1099 & Schedule 1 must be included, if applicable.

If you do not file a Federal Income Tax Return or are attaching a copy of a self-prepared return, you are required to submit a printout of your Wage and Income Transcript (not summary) to verify all taxable and non-taxable 2025 income.
Call the IRS for an appointment at 1-844-545-5640.
If document does not say "Wage & Income Transcript" it is not the correct transcript.

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

Applicants are not required to calculate eligibility for this exemption. The Department will determine eligibility based on the documentation provided with the application.

SOURCES OF 2025 INCOME FROM ALL OWNERS & OWNER'S SPOUSE	AMOUNT
Salary or Wages *(W-2's including Self-Employment)*	+
Taxable & Tax-Exempt Interest/Ordinary Dividends *(All 1099-INT, 1099-DIV and Year-End Statements)*	+
Pensions & Annuities other than IRAs *(1099-R statements and include taxable & non-taxable pensions)*	+
Gross Social Security *(Complete copy of SSA-1099 showing name and address)*	+
Capital Gains *(Schedule D)*	+
Unemployment compensation *(Schedule 1)*	+
Business Income *(Schedule C & 1)*	+
Rental Income *(Schedule E & 1)*	+
VA Disability Pension(s) or Surviving Spouse Disability Pension *(Award Letter)*	+
Other	+
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. ALL DOCUMENTS MUST SHOW MEDICAL FACILITY NAME, PATIENT NAME AND SHOW PAYMENT RECEIVED BY THAT OFFICE. CANCELLED CHECKS, RANDOM PHARMACY RECEIPTS, BANK & CREDIT CARD STATEMENTS & INSURANCE EXPLANATION OF BENEFITS WILL NOT BE ACCEPTED AS PROOF OF UN-REIMBURSED EXPENSES.

PLEASE CHECK BOX AND ATTACH COPIES OF ANY PAYMENTS MADE IN 2025	AMOUNT
☐ **Printout or Statement** from the Doctor's/Dentist's office of ALL Payments and Co-Payments	+
☐ **Printout or Statement of Medicare Premium** or **Receipt for payment of Private Health Insurance Premiums**	+
☐ **Printout or Statement** of payments from the Pharmacy and/or Out-of-Pocket Eye/Eyeglass Expenses	+
☐ **Letter** from Health Care Facility stating date of admission, discharge, and un-reimbursed expenses for owner's care	+
☐ **Other out of pocket costs**	+
TOTAL UN-REIMBURSED EXPENSES	$

CERTIFICATION *(All Owners Must Sign)*

I/We certify that all statements made on this application are true and correct to the best of my/our belief and I/we understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years, and a fine of not more than $100.

______________________ ________ ______________________ ________
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**
- [ ] **Award Ltr received**
- [ ] **APPROVED**
- [ ] **DENIED / REASON(S)** ____

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

Assessor's Signature/Stamp/Date ______________________________