

## FILING REQUIREMENTS

### Proof of Income

A copy of your 2025 Federal Income Tax Return (*Form 1040 or Form 1040-SR*) and 2025 New York State Resident Income Tax Return (*Form IT 201*) for the preceding year filed by you and any other owners should be submitted if filed.

*To support the amounts reported in your Statement of Income, additional documentation may be required. This may include statements of payments from the Social Security Administration Form SSA 1099, W2 wage statements, 1099 R pension or retirement distributions, 1099 INT or 1099 DIV for interest or dividends, bank statements, rent receipts, or other records showing income received during the year. An IRS 'Wage and Income Transcript,' may also be requested if needed to confirm income eligibility.*

### Proof of Age

**Please provide one of the following:**

Birth Certificate / Baptismal Certificate  
Driver's License / Naturalization Papers  
Military ID / Passport

### Proof of Primary Residence

**Please provide one of the following:**

SSA-1099 - 2025 / Car Registration  
2025 NYS Income Tax Return  
*Residency-documentation must show the current address*

### Proof of Ownership

Copy of Deed or Certificate of Shares or  
Copy of Trust (**all pages**) or Life Estate (**all pages**)

### Proof of Unreimbursed Medical Expenses

Printouts from a Doctor, Dentist and/or Pharmacy for unreimbursed expenses.

*Canceled checks will not be accepted as proof.*

### Copy of the Death Certificate\*

*Only if one of the owners on the Deed or Certificate of Shares or Trust or Life Estate is deceased*

**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](mailto:ncassessor@nassaucountyny.gov)

To obtain exemption applications:  
[www.askthecountyassessor.com](http://www.askthecountyassessor.com)

To view property information:  
[www.mynassauproperty.com](http://www.mynassauproperty.com)

## Property Tax Exemption for

# Senior Citizens with Limited Incomes



**BRUCE A. BLAKEMAN**  
Nassau County Executive

## SENIOR CITIZEN'S EXEMPTION OVERVIEW

Homeowners 65 and over whose 2025 income, including gross social security earnings, is \$58,399 or less. Depending on your income, the exemption provides reductions between 5% and 65% on county, town and school taxes, but no reduction in special district taxes.

The 65% exemption applies to seniors whose income, including social security benefits, is \$47,000 or less.

The percentage of the exemption that will be offered to homeowners with an income over \$47,000 is illustrated in the following chart.

HOW IT WORKS	
<u>INCOME LEVEL</u>	<u>EXEMPTION %</u>
\$47,000 – OR LESS	65%
\$47,001 - \$47,999	60%
\$48,000 - \$48,999	55%
\$49,000 - \$50,000	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%

**FILING UPDATE:** *Per Local Law 13-2020, homeowners who received a Low Income Senior Citizens Exemption for five (5) consecutive years may file an affidavit in lieu of an annual renewal application with their property tax bill indicating their continued eligibility for said exemption as prescribed under NYS RPTL 467.*

## WHO IS ELIGIBLE?

### Age

The owner-applicant must turn 65 years of age in the year for which they are filing. A person can apply at the age of 64, because they are filing for the next assessment roll, by which time they will be 65. Each of the owners of the property must be 65 years of age or over, except that, where the owners are married, or are siblings, only one spouse or sibling needs to be 65 years or over.

### Ownership

The applicant must have owned the property for at least 12 consecutive months prior to applying. Unless applicant had a senior exemption on previous Nassau property.

### Residency

All owners must occupy and use the property as their primary residence.

### Income

The household income of all owners must not exceed the maximum limit set by the local government or school district.

## HOW IS INCOME DEFINED?

Income, under the law, is 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.

Also, unreimbursed medical and prescription drug expenses may be deducted from the total income, if applicable to your town and school district. Income will be determined for the calendar year preceding the date of the application. Please refer to the application for further explanation and details.

## HOW IS INCOME TREATED FOR AN OWNER IN A NURSING HOME?

The owner's income will not be counted, unless it exceeds the amount paid by such owner, spouse or co-owner for care at the nursing home. Proof from the facility of the amount paid for an owner's care must be submitted with the application.

## HOW ARE IRAs TREATED?

Contributions to an IRA are not deductible and distributions from IRAs are excluded from income.

## DOES INCOME INCLUDE THE PROCEEDS OF A REVERSE MORTGAGE?

**No.** However, when such proceeds are invested, any interest or dividends will be considered as income.

## CAN YOU RECEIVE BOTH THE PERSONS WITH LIMITED INCOMES & DISABILITIES AND THE SENIOR CITIZENS' EXEMPTIONS?

**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?

**No.** Unless the child attends a private or parochial school, or the school district opts to offer the exemption even when a child living in the home attends public school.

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