REQUIRED DOCUMENTS OR CERTIFIED COPIES:

Proof of Service

Please provide one of the following:

Form DD-214 (Member copy #4) or WD-AGO-53-55 *(Report of Separation)*; DD-217 *(Certificate of Service)* or NA-13038 *(USA Certification of Military Service)*. Form DD-256 *(Honorable Discharge Certificate) may also be required to show character of service.*

Proof of Service documents MUST show the character of service as "Honorable." Character of Service may also be required.

Proof of Ownership

Deed or Certificate of Shares

Proof of Residence

Please provide one of the following:

Driver's License; Car Registration; latest NYS Resident Income Tax Return; Voter Registration Card; or SSA 1099

In cases involving two or more properties, a letter from the municipality where a previous Veterans' Exemption was granted stating that the exemption was removed.

Other Documentation:

VA Combined Service Connected Disability Compensation Rating Letter; Veteran's Death Certificate *(if widow is applicant)*; Veteran's Certificate of Demise *(for Gold Star Parent)*; Trust *(all pages)*

100% Disabled Veterans Property Tax Exemption

A new amendment signed into law now provides a one hundred percent exemption from taxes for qualifying Veterans. The criteria for receiving the new portion of the exemption are as follows:

- Is considered to be permanently and totally disabled as a result of military service.
- Is rated at 100% percent disabled by the United States Department of Veterans Affairs.

Recent Changes to Eligiblity

Qualifying veterans who were called to active duty to restore and maintain postal service during Operation Graphic Hand (March 23, 1970) are eligible to receive the Alternative Veterans Property Tax Exemption.

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 so we can update our records and determine whether additional documentation is required.

NASSAU COUNTY

DEPARTMENT OF ASSESSMENT

240 Old Country Road
Mineola, New York 11501

(516) 571-1500 * Para Español (516) 571-2020
Email: vetsexemption@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.5/ 65

Property Tax Exemptions for

Veterans

BRUCE A. BLAKEMAN
Nassau County Executive

TYPES OF VETERANS' EXEMPTIONS

Alternative

Veterans who served during wartime or have received an expeditionary medal

Eligible Funds

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

WHAT TAX BENEFITS ARE GRANTED?

In general, qualifying applicants will see the county and town portion of the property tax bill reduced. School taxes may also be reduced only in school districts that have opted to offer the reduction.

Eligible Funds recipients must file for the Alternative Veterans' Exemption to receive a partial school tax reduction; Cold War veterans also qualify for this ben-efit.

NONE of the veterans' exemptions apply to special district taxes or special assessments.

Veterans who reside in incorporated villages or in the City of Glen Cove or Long Beach should contact their municipal clerk or local assessor to check on the availability of a property tax reduction at the local level.

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

WHO IS ELIGIBLE?

The legal title of the property must be in the name of the:

- Veteran, Spouse, or both, or
- Unremarried Surviving Spouse, or
- Gold Star Parent

A Gold Star Parent is a parent of a child who died in the line of duty while serving in the Armed Forces during a period of war. Under certain circumstances, the exemption also may be allowed where title is in the name of the dependent parent of the veteran or his or her child who is under 21 years of age.

The ownership requirement will be met if the veteran, spouse, unremarried surviving spouse, or Gold Star parent is a Life Estate holder in the trust or is the life tenant of the property.

Alternative and Cold War Veterans' Exemptions are only applied to the "owner-occupied" residence of the veteran.

ACTIVE DUTY EXEMPTIONS

Alternative & Eligible Funds

Active duty in U.S. Armed Forces includes:

- **Persian Gulf conflict** (on or after Aug. 2, 1990)
- **Panama** (Dec. 20, 1989 – Jan. 31, 1990)
- **Lebanon** (June 1, 1983 – Dec. 1, 1987)
- **Grenada** (Oct. 23, 1983 – Nov. 21, 1983)
- **Vietnam War** (Nov. 1, 1955 – May 7, 1975)
- **Korean War** (June 27, 1950 – Jan. 31, 1955)
- **World War II (D**ec. 7, 1941 – Dec. 31, 1946)

Recipients of an Expeditionary Medal who served during a period of war, or in Lebanon, Grenada or Panama, may be eligible for the Alternative Veterans' Exemption.

HOW ARE BENEFITS CALCULATED?

Alternative

The exemption reduces the assessed value of your primary residence before the tax rate is applied. There are three levels of benefits:

- 15% of assessed value for non-combat veterans who served during a period of war.
- Additional 10% for combat veterans who served in a combat zone.
- Additional benefit for disabled veterans (equal to one-half of their VA combined service-connected disability rating).

Eligible Funds

The amount of the exemption is equal to the amount of eligible funds (i.e.: mustering out pay, military pensions, etc.) used to purchase the property. The exemption can be increased if the applicant receives additional funds and reinvests those funds into the property.

Cold War

The exemption reduces the assessed value of your primary residence before the tax rate is applied. There are two levels of benefits:

- 15 percent of the assessed value or current Nassau County cap of $135, depending on whichever is lower.
- Additional benefit to disabled veterans (equal to one-half of their VA combined service-connected disability).

You can only receive one exemption at a time. However, if you co-own the property with another qualified veteran, each of your exemptions can be combined. The exemption amounts ***cannot*** *exceed the Assessed Value of the property.*

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