

## Limited Income and Disabilities

The exemption is available to homeowners of any age who meet the income requirements and can provide documentation verifying a qualifying disability, such as a Social Security Disability award letter.

Depending on the combined income of the owner(s), the exemption may reduce the assessed value of the property by up to 50%. To qualify, the owner(s) income cannot exceed \$58,399. This exemption cannot be combined with the Senior Citizens' Exemption.

## Volunteer Firefighters & Ambulance Workers

Homeowners who are enrolled as members of a volunteer fire department or ambulance service for **at least two (2) 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.

\*Required years vary by school district fiscal policy. Please verify these terms with your department prior to enrolling.

### 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)



**BRUCE A. BLAKEMAN**  
NASSAU COUNTY EXECUTIVE

# 2026 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



### WE'RE HERE TO HELP.

Have questions regarding assessment?

Email:

[NCAssessor@nassaucountyny.gov](mailto:NCAssessor@nassaucountyny.gov)

## The STAR Program

If you own and live in your primary residence in New York State, be sure to register for the STAR credit.

New homeowners who qualify will receive their STAR savings as a check mailed directly by the New York State Tax Department. To receive this benefit, you must register with the New York State Tax Department — the Department of Assessment no longer processes new STAR applications.

**REGISTER WITH NEW YORK STATE** for the  
**BASIC OR ENHANCED STAR PROGRAM**

by telephone at

**(518) 457-2036** or online at

[www.tax.ny.gov/pit/property/homeowner-benefit-portal.htm](http://www.tax.ny.gov/pit/property/homeowner-benefit-portal.htm)

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

**Enhanced STAR** is available to homeowners who are at least 65 years old with an Adjusted Gross Income of **\$110,750** for 2025.

*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 (member copy #4) 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 that the veteran was discharged or released from active service under honorable conditions.

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

**Eligible to 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.

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

<b>INCOME LEVEL</b>	<b>EXEMPTION %</b>
<b>\$47,000 – OR LESS</b>	<b>65%</b>
<b>\$47,001 - \$47,999</b>	<b>60%</b>
<b>\$48,000 - \$48,999</b>	<b>55%</b>
<b>\$49,000 - \$50,000</b>	<b>50%</b>
<b>\$50,001 - \$50,999</b>	<b>45%</b>
<b>\$51,000 - \$51,999</b>	<b>40%</b>
<b>\$52,000 - \$52,999</b>	<b>35%</b>
<b>\$53,000 - \$53,899</b>	<b>30%</b>
<b>\$53,900 - \$54,799</b>	<b>25%</b>
<b>\$54,800 - \$55,699</b>	<b>20%</b>
<b>\$55,700 - \$56,599</b>	<b>15%</b>
<b>\$56,600 - \$57,499</b>	<b>10%</b>
<b>\$57,500 - \$58,399</b>	<b>5%</b>

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