FREQUENTLY ASKED QUESTIONS

Can property held in a trust qualify?
Yes. Property held in a trust may qualify when the trust exists solely for the benefit of an otherwise eligible applicant.

Can cooperative apartments qualify?
Yes. Certain cooperative apartment owners may qualify. Contact the department for clarification.

Does this exemption reduce special district taxes?
No. The exemption does not apply to special assessments.

Is there an income requirement?
No. Unlike many other property tax exemptions, these are not based upon household income.

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 OWNERSIP

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

Rev. 5/26

Property Tax Exemption for Surviving Spouses of Fallen Volunteer Firefighters and Ambulance Workers *and* Police Officers Killed in the Line of Duty

BRUCE A. BLAKEMAN
Nassau County Executive

EXEMPTION OVERVIEW

New York State Real Property Tax Law authorizes municipalities to provide a partial property tax exemption to certain surviving spouses of police officers, volunteer firefighters, and volunteer ambulance workers.

The exemption may reduce up to 50% of the assessed value of an eligible applicant's primary residence. The exemption applies to county, town, city, village and school taxes where adopted by the taxing jurisdiction.

Please contact the Department of Assessment to determine whether your municipality and school district have adopted these exemptions.

WHO IS ELIGIBLE?

Police Officers Killed in the Line of Duty: The applicant must be the surviving spouse of a police officer who was killed in the line of duty while employed as a police officer as defined by New York State law. There is no minimum length of service requirement.

Volunteer Firefighters and Volunteer Ambulance Workers: The applicant must be the surviving spouse of an enrolled volunteer firefighter or volunteer ambulance worker who either was killed in the line of duty after completing the required minimum service of two to five years, as determined by the municipality, or accumulated at least twenty years of active service prior to death.

OWNERSHIP REQUIREMENTS

The applicant must own the property. The exemption also applies to property held in a trust solely for the benefit of the applicant if the applicant would otherwise qualify. If the property is owned by more than one person, all owners should be listed on the application. The property must be the applicant's primary residence.

KEY DIFFERENCE BETWEEN THESE TWO EXEMPTIONS

The Police Officer exemption is available only when the deceased officer was killed in the line of duty. The Volunteer Firefighter and Volunteer Ambulance Worker exemption provides two separate eligibility paths: death in the line of duty after meeting the required minimum service established by the municipality or death after accumulating at least twenty years of active volunteer service.

FILING REQUIREMENTS

Proof of Ownership

Please provide a copy of your deed, certificate of shares for a cooperative apartment, or trust documentation if ownership is held in a trust.

FILING REQUIREMENTS (cont.)

Proof of Primary Residence

Please provide documentation showing the property is your primary residence. Acceptable documentation includes a current Driver License or Non Driver Identification Card, New York State Vehicle Registration, or a current New York State Income Tax Return.

Police Officer Exemption

Applicants must submit a copy of the death certificate, documentation verifying the deceased was employed as a police officer, and official documentation confirming the officer was killed in the line of duty.

Volunteer Firefighter or Volunteer Ambulance Worker Exemption

Applicants must submit documentation verifying the deceased was an enrolled volunteer firefighter or volunteer ambulance worker. Documentation must establish either that the volunteer was killed in the line of duty after completing the municipality's required minimum years of service, or that the volunteer accumulated at least twenty years of active service prior to death. Supporting documentation should include certification from the volunteer fire department, fire company, or volunteer ambulance service.

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