

HURRY!!! THE DEADLINE FOR FILING TAX EXEMPTION APPLICATIONS IS JANUARY 4, 2010

FOR APPLICATIONS, BROCHURES AND ADDITIONAL TAX SAVING INFORMATION:

CALL:

516-571-1500

MAIL:

Assessor's Office

240 Old Country Rd., Mineola, NY 11501

WEB:

<http://www.nassaucountyny.gov/agencies/Assessor/index.html>

**BE SURE TO APPLY
FOR ANY TAX EXEMPTIONS YOU
MAY BE ELIGIBLE FOR!!!**



BASIC STAR EXEMPTION

STAR is the New York State School Tax Relief program that provides an exemption from *school property taxes* for owner-occupied, primary residences.

All home owners, regardless of age or income may apply for the Basic STAR Exemption.

For an application call **571-1500** or visit

<http://www.nassaucountyny.gov/agencies/Assessor/index.html>

HOME IMPROVEMENT PROPERTY TAX EXEMPTION



The Home Improvement Exemption is an eight year decreasing exemption on alterations, reconstructions or improvements that increases the assessed value of a one or two-family home. For the first year of the exemption, 100 percent of the assessed value of the improvement is exempt. In the second year 87.5 percent; in the third year, 75 percent; and so on. For example:

TAXABLE IMPROVEMENTS

- ADDITIONS: New rooms, porches, finished attics, dormers and finished basements
- CONVERSIONS: A screened porch or garage to a finished room
- Central air conditioning
- Fireplaces
- Additional plumbing fixtures - sinks, bathtubs, showers and new bathrooms
- Cement and slate patios, brick or patio blocks set in cement or sand, porch roofs and patio roofs attached to house
- All wood decks attached to the house
- Attached garages
- Addition of masonry and brick exterior walls
- Complete renovation and restoration of an older home
- Elevators

NON-TAXABLE IMPROVEMENTS

- Paneling or wallpaper as replacement or other wall finish
- Replacement of bathroom or kitchen fixtures
- Window and through-wall portable air conditioning units
- Outdoor brick or stone barbecues
- Small portable above-ground pools, based on inspection
- Patios made of loose slate, crushed stone, brick or slate
- Aluminum siding as replacement
- New roof shingles as replacement
- Replacement of old oil or gas burner unit with new oil or gas burner
- Residential sidewalks, driveways and fences, trees, shrubbery and landscaping
- Storm windows and residential skylights



Veterans Real Property Tax Exemption

Eligible applicants will receive an exemption from county and town taxes, but not from special district or school taxes. The exemption is equal to 15% of your assessment for service during war-time and an additional 10% for service in a combat area, or for having received an Expeditionary Medal.

Which Veterans are Eligible?

The veteran must have served on active duty in U.S. Armed forces during the Persian Gulf conflict (on or after August 2, 1990); in Panama (Dec. 20, 1989-Jan.31,1990); in Lebanon (June 1, 1983-Dec. 1, 1987); in Grenada (Oct. 23, 1983-Nov. 21, 1983); the Vietnam War (Feb. 28, 1961-May 7, 1975); Korean War (June 27, 1950-Jan. 31, 1955); World War II (Dec. 7, 1941- Dec. 31, 1946); World War I (April 6, 1917-Nov. 11, 1918); the Mexican Border Period (May 9, 1916- April 5, 1917) or the Spanish American War (April 21, 1898-July 4, 1902). Many merchant seamen who served during World War II are now eligible for this exemption. Also, some 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. For details, please call the Veterans' Division at the Department of Assessment.



Cold War Veterans Exemption

The exemption provides a partial property tax exemption (as adopted by the municipality) to veterans who served during the Cold War period. The law also provides an additional exemption to disabled veterans, equal to one-half of their service connected disability ratings. The basic exemption is limited to 10 years, but there is no time limit for the disabled portion of this exemption. In both instances, the exemption is limited to the primary residence of the veteran, and is applicable only to general municipal taxes, not to school taxes or special district levies.

Who qualifies as a "Cold War Veteran"?

The exemption is available to veterans who served on active duty (exclusive of training) in the United States armed forces between September 2, 1945 and December 26, 1991, and who are not currently receiving either the eligible funds or alternative veterans' exemption.

Volunteer Firefighter/Ambulance Worker Property Tax Exemption



The primary residence owned by an enrolled member of an incorporated volunteer fire company, fire department or ambulance service will be granted a partial exemption from municipal/school taxes and special ad valorem tax levies, so long as the property owner has been a member for at least five (5) years. Nassau County offers a lifetime exemption to members with over 20 years of volunteer service.



Physically Disabled Tax Reduction Program

The real property tax exemption granted is equal to the amount of any increase in value of property attributable to improvements made for the purpose of facilitating and accommodating the use and accessibility of the property by (a) a resident owner of the property who is physically disabled or (b) a member of the resident owner's household who is physically disabled, if the member of the household resides on the property.

EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES



To be eligible, an applicant must have a physical or mental impairment, not due to current use of alcohol or illegal drug use.

The applicant must submit one of the following:

- An award letter from the Social Security Administration or Railroad Retirement Board certifying the applicant’s eligibility to receive Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI) or a U.S. Postal Service disability pension.
- A certificate from the State Commission for the Blind and Visually Handicapped stating that the applicant is legally blind.

NOTE: If your property is receiving an exemption under the low-income senior citizen’s exemption, it can not receive the Disability Exemption.

SENIOR CITIZEN PROPERTY TAX EXEMPTION

Senior Citizen homeowners in Nassau County whose incomes fall within certain guidelines are eligible to receive an exemption on their real property taxes. In order to participate in the exemption program, at least one property owner must be 65 years of age or older and the combined income of property owners must fall within the required guidelines. Renewal applications have been sent to residents already receiving senior citizen property tax exemptions. The filing period for the exemption runs through **January 4, 2010** and the income limits and corresponding exemptions are as follows:

ANNUAL GROSS INCOME	PERCENTAGE OF PROPERTY TAX EXEMPTION
Up to and including \$29,000	50%
At Least \$29,001 but less than \$30,000	45%
At Least \$30,000 but less than \$31,000	40%
At Least \$31,000 but less than \$32,000	35%
At Least \$32,000 but less than \$32,900	30%
At Least \$32,900 but less than \$33,800	25%
At Least \$33,800 but less than \$34,700	20%
At Least \$34,700 but less than \$35,600	15%
At Least \$35,600 but less than \$36,500	10%
At Least \$36,500 but less than \$37,400	5%

ENHANCED STAR SCHOOL TAX EXEMPTION

Senior homeowners 65 years of age and over are reminded that, even if their incomes are higher than the above table, they may still be eligible to receive the Enhanced STAR exemption if their annual adjusted gross incomes are under \$74,700.