

# How it Works

## Income Percent Exemption

<u>AT LEAST</u>	<u>BUT LESS THAN</u>	Percent Exemption
\$29,000	or LESS	50%
\$29,001	\$30,000	45%
\$30,000	\$31,000	40%
\$31,000	\$32,000	35%
\$32,000	\$32,900	30%
\$32,900	\$33,800	25%
\$33,800	\$34,700	20%
\$34,700	\$35,600	15%
\$35,600	\$36,500	10%
\$36,500	\$37,400	5%

### INCOME PERCENT EXEMPTION

Income is to be reported on the basis of the preceding income tax year prior to the date of application. If the owner, any of the owners, or the spouse of any of the owners filed a Federal or New York State Income Tax Return for the preceding calendar year, a copy of the return must be submitted with the application.

Income includes disability payment, all Social Security payments, salary and wages (including bonuses), interest (including non-taxable interest on state and local bonds), total dividends, *net* earnings from farming, rentals, business or profession (including amount claimed as depreciation for income tax purposes), income from estates or trusts, gains from sales and exchanges, the total amount received from governmental or private retirement or pension plans, annuity payments (excluding amounts representing a return of capital), alimony or support money, unemployment insurance payments, workers' compensation, etc.

Income does not include Supplemental Security Income, monies received pursuant to the Federal Foster Grandparent Program, monies received from minor children receiving disability under parent, welfare payments, inheritances, amounts representing a return of capital, or reparation payments received by Holocaust survivors.

Municipalities have the option to permit applicants to subtract from their incomes all medical and prescription drug expenses that are not reimbursed or paid by insurance.

If the owner is an in-patient in a residential health care facility, the owner's income is not considered income in determining exemption eligibility if it does not exceed the amount paid by such owner, spouse, or co-owners for care at the facility.

Proof from the facility of the amount paid for an owner's care must be submitted with the exemption application.

### REMINDER

Please contact the Department of Assessment before you change the name on your deed or certificate of shares or are changing your place of residence to make sure that you are not jeopardizing your property exemptions.



### For Your Information

View your property information on-line at:  
[mynassauproperty.com](http://mynassauproperty.com)

### Important Dates

January 4 – March 1, 2010

Assessment Grievance  
(Appeal) Filing Period

January 3, 2011

Closing of Exemptions Filing Period for the  
2011-2012 Assessment Roll



E-mail: [ncassessor@nassaucountyny.gov](mailto:ncassessor@nassaucountyny.gov)

Revised 1/10

# Q & A



## About the Exemption for Persons With Disabilities and Limited Incomes

*Partial Exemption from  
Property Taxes in Nassau County*

Nassau County  
Department of Assessment  
240 Old Country Road, 4<sup>th</sup> Floor  
Mineola, New York 11501-8402  
(516) 571-1500

Edward P. Mangano  
*County Executive*

Thaddeus J. Jankowski, Jr.  
*County Assessor*

**May I receive the *Senior Citizen Exemption* as well as the *Disability Exemption*?**

No. If your property is receiving an exemption under the low-income senior citizen's exemption (section 467 of the Real Property Tax Law) it can not receive the *Disability Exemption*. The exemption is only offered to homeowners who are younger than 65 years old. A property eligible for the *Disability Exemption*, however, can receive other exemptions, such as those for School Tax Relief (*STAR*), Veterans, etc.

**What are the general requirements to qualify for this exemption?**

The requirements are based on the person's disability, ownership, residency and occupancy status, and income.

**What are the disability requirements?**

To be eligible, an applicant must have a physical or mental impairment, not due to current use of alcohol or illegal drug use. The impairment must substantially limit that person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning or working.

**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.

*If the award letter or certificate states that the applicant's disability is permanent, there will be no need to re-file evidence of disability in future years if renewal of the exemption is sought.*

**What are the residency and occupancy requirements?**

The property must be the legal residence of the disabled person and must be occupied by that person unless he or she is absent from the property while receiving health-related services as an in-patient of a residential healthcare facility. The property for which the exemption is being sought also must be used exclusively for residential purposes.

**Must all owners of the property qualify for the exemption?**

Yes. All of the owners must be persons with disabilities. Exceptions are made in

cases where the property is owned by husband and wife, or by siblings. In those cases, only one needs to have a disability.

**What if the property is held in a life estate or trust?**

If a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the exemption may be allowed if the applicant (s) are the sole beneficiary (ies) of the trust.

**Can qualified residents of cooperative apartments receive the exemption?**

Yes. Municipalities may offer the exemption to otherwise qualified persons who are tenant-stockholders of certain cooperative apartment corporations.

**What are the income requirements needed to qualify?**

The exemption cannot be granted if the income of the owner, or the combined income of all of the owners, exceeds the maximum income limit.

**Are Social Security payments received by an owner as representative payee of another considered income to the recipient?**

No. If the recipient can prove that the monies he or she receives are paid on behalf of another, such as the recipient's

minor children or a disabled adult child, those monies received in a fiduciary capacity are not considered income to the recipient.

**Can the exemption be granted for school taxes if a child resides on the property and attends any public school in the district?**

Yes, but only if a school district allowing the exemption also adopts a separate resolution to allow the child in school. The school district resolution authorizing the exemption must provide proof that the child was not brought into the residence primarily for the purpose of attending a particular school within the district.

**How can I obtain an application and where should it be filed?**

To obtain an application by mail, please call (516) 571-1500. The application should be filed with the Nassau County Department of Assessment. **Para asistencia en Español llame al (516) 571-2020.**

**When may I file?**

Applications are accepted throughout the year. Applications received after the taxable status date of January 3rd will be processed for the following tax levy.