



# Nassau County Department of Assessment

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Para asistencia en Espanol, llame al (516) 571-2020

## A GENERAL GUIDE TO PREPARING THE 2022-2023 SENIOR CITIZENS' PROPERTY TAX EXEMPTION APPLICATION – NYS RPTL 467

**THE EXEMPTIONS FILING PERIOD  
FOR THE 2022-23 ASSESSMENT YEAR  
IS NOW OPEN AND WILL END ON  
JANUARY 3, 2022.**

**WE URGE YOU TO  
FILE EARLY!**

The *Senior Citizens' Real Property Tax Exemption* applies to homeowners 65 and over whose income, including gross social security earnings, is \$37,399 or less. The exemption must be renewed each year. Depending on your income, the exemption provides reductions between 5% and 50% on county, town and school taxes, but no reduction in special district taxes. **You may apply for this exemption at age 64, only if you turn 65 in the year that the exemption will take effect.**

### Ownership

The property must have been owned by the applicant for at least 12 consecutive months prior to applying, unless you received the exemption for your previous residence.

### Proof of Occupancy of Primary Residence

(SSA-1099, Car Registration or 2020 NYS Income Tax Return) Proof of residence documentation must show the current address.

### Proof of Age

(Birth Certificate; Baptismal Certificate; Driver's License; Naturalization Papers; Military ID or Passport)

### Income

Income is defined as money received from all sources, both taxable and non-taxable. Income includes social security, but does not include distributions from IRAs, welfare payments, supplemental social security income, gifts or inheritances. **Please refer to the backside of the application for specific income requirements.** An IRS transcript of all income is required if you are a first-time applicant, do not have to file tax returns or you are submitting a self-prepared tax return. To obtain a copy of your *Wage and Income Transcript*, please contact the [Internal Revenue Service Transcript Order Line](#) at **1-800-908-9946**.

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. You must provide printouts from a Doctor, Dentist and Pharmacy for unreimbursed expenses. Cancelled checks will not be accepted as proof.

Also, please include a copy of your recent mortgage, reverse mortgage or home equity loan statement; Divorce Decree; Separation Agreement or Notarized Explanation of Abandonment; entire Trust (if the property is currently in a Trust); and, a copy of the Death Certificate of your spouse (if needed). Last, if children live with you and attend school, you must provide a letter from the school verifying the student's enrollment.

## IMPORTANT COVID-19 UPDATE

**We want to keep you safe!**

To promote social distancing during this pandemic, we urge you stay at home and mail your application to the Department of Assessment (DOA) via **CERTIFIED MAIL**. The DOA will also provide you with a postcard indicating that your application was received and is being processed. We will make every effort to keep you apprised - by mail - of any change of status as it pertains to the approval of your application.