

FILING REQUIREMENTS:

Proof of Income

Federal or NYS Income Tax Return filed by you and any other owners for the preceding year.

Statements of payments made by the SSA, Bank Statements, Rent Receipts, W2s or other documents to prove your "Statement of Income" may be required. In addition, an IRS printout of all Income Statements may be required.

Proof of Age

Please provide one of the following:

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

Proof of Primary Residence

Please provide one of the following:

(SSA-1099, Car Registration or 2022 NYS Income Tax Return) Proof of residence documentation must show the current address.

Copy of Deed or Certificate of Shares

Proof of Unreimbursed Medical Expenses

(Printouts from a Doctor, Dentist and Pharmacy for unreimbursed expenses) Cancelled checks will not be accepted as proof.

Copy of the Death Certificate

(If one of the owners on the Deed or Certificate of Shares is deceased)

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 plan on or have changed the name on your **Deed** or **Certificate of Shares** or changed your place of residence, please contact the Department of Assessment to find out if your exemptions still apply and ensure our records are up-to-date.



NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 Old Country Road
Mineola, New York 11501
(516) 571-1500 * Para Español (516) 571-2020

E-mail: ncassessor@nassaucountyny.gov

To obtain property tax exemption applications or view your property information on-line, please visit the Department of Assessment's website at:

www.mynassauproperty.com

Rev. 7-23

Property Tax Exemption for Senior Citizens with Limited In- comes



BRUCE A. BLAKEMAN
Nassau County Executive

SENIOR CITIZEN'S EXEMPTION OVERVIEW

Homeowners 65 and over whose 2022 income, including gross social security earnings, is \$58,399 or less. 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.

The 50% exemption applies to seniors whose income, including social security benefits, is \$50,000 or less. The percentage of the exemption that will be offered to homeowners with an income over \$50,000 is illustrated in the following chart.

HOW IT WORKS

<u>INCOME LEVEL</u>	<u>EXEMPTION %</u>
\$50,000 - or Less	50%
\$50,001 - \$50,999	45%
\$51,000 - \$51,999	40%
\$52,000 - \$52,999	35%
\$53,000 - \$53,899	30%
\$53,900 - \$54,799	25%
\$54,800 - \$55,699	20%
\$55,700 - \$56,599	15%
\$56,600 - \$57,499	10%
\$57,500 - \$58,399	5%

FILING UPDATE: *Per Local Law 13-2020, homeowners who received a Low Income Senior Citizens Exemption for five (5) consecutive years may file an affidavit in lieu of an annual renewal application with their property tax bill indicating their continued eligibility for said exemption as prescribed under NYS RPTL.*

WHO IS ELIGIBLE?

Age

An applicant must be 65 or older. If you co-own the property with a spouse or sibling, only one of you needs to be 65 or older.

Ownership

The applicant must have owned the property for at least 12 consecutive months prior to applying.

Residency

All owners must occupy and use the property as their primary residence.

Income

The household income of all owners must not exceed the maximum limit set by the local government or school district.

HOW IS INCOME DEFINED?

Income, under the law, is 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.

Also, unreimbursed medical and prescription drug expenses and Veterans' Disability Compensation may be deducted from the total income, if applicable to your town and school district. Income will be determined for the calendar year preceding the date of the application. Please refer to the application for further explanation and details.

HOW IS INCOME TREATED FOR AN OWNER IN A NURSING HOME?

The owner's income will not be counted, unless it exceeds the amount paid by such owner, spouse or co-owner for care at the nursing home. Proof from the facility of the amount paid for an owner's care must be submitted with the application.

HOW ARE IRAs TREATED?

Contributions to an IRA are not deductible, earnings on IRAs are included as income, and distributions from IRAs are excluded from income.

DOES INCOME INCLUDE THE PROCEEDS OF A REVERSE MORTGAGE?

No. However, when such proceeds are invested, any interest or dividends will be considered as income.

CAN YOU RECEIVE BOTH THE PERSONS WITH LIMITED INCOMES & DISABILITIES AND THE SENIOR CITIZENS' EXEMPTIONS?

No. Your property cannot benefit from both exemptions.

CAN THE EXEMPTION BE APPLIED TO REDUCING YOUR SCHOOL TAXES, IF A CHILD LIVES IN THE HOME AND ATTENDS SCHOOL?

No, unless the child attends a private or parochial school, or the school district opts to offer the exemption even when a child living in the home attends public school.

Exemption Applications for the 2024-25 Property Tax Year must be received by JANUARY 2, 2024