

also apply for the Alternative Veterans' Exemption for School Tax only.

Alternative Veterans' Exemption is based upon a person's service during wartime or in a combat area, receipt of an expeditionary medal, or if you were called to active duty during Operation Graphic Hand March 23, 1970 (*New!*). An exemption may also be granted for a service connected disability.

Additionally, Nassau County adopted an alternative property tax exemption for Gold Star Parents, defined as the parent(s) of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.

Cold War Veterans' Exemption is for veterans who served during the Cold War period September 2, 1945 - December 26, 1991 (during periods other than Alternative Veterans' Exemption dates).

The law also provides an additional exemption to disabled Cold War veterans, equal to one-half of their service-connected disability ratings.



Provides a property tax reduction to qualified volunteer firefighters and volunteer ambulance corps personnel. Property must be the primary residence and be located in a city, town or village that is served by the incorporated fire company, fire department or ambulance service of which the applicant is an enrolled member. Applicant must have two years of certified service. Those with more than 20 years of service may qualify for a lifetime exemption, which will not require the volunteer to reapply each year. In Nassau County, the exemption equals 10% of the assessed value of the property.



HOME IMPROVEMENT

The law allows for an eight-year decreasing property tax exemption reduction for permitted alterations, reconstructions or improvements that increase the assessed value of a one or two-family home. The exemption in the first year will be based on 100 percent of the assessed value of the improvement and be reduced on a sliding scale thereafter.

Under the statute, the improvement must have an equalized Market Value of between \$3,000 and \$80,000. Anything more than \$80,000 is not eligible for the exemption.

REDUCTION PROGRAM FOR HOMEIMPROVEMENTS



This exemption applies only to taxes levied by or on behalf of the county, town or school district granting the exemption.

The exemption does not apply to special district levies. The exemption 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. The property must be a one, two, or three family residence. The exemption stays on the property as long the disabled person lives there.

FIRST TIME HOME BUYERS-NEW HOME

This five-year decreasing exemption is for first time home buyers of a newly constructed home. In the first year, half of the sales price of the home is used as the exempt amount. The exemption decreases incrementally in years two thru five (50, 40, 30, 20, and 10). Applicants need to prove residency and must not have owned a home/vacation home within three years of the purchase. There are caps on the applicant's income and the purchase price of the home.

FIRST TIME HOME BUYERS-EXISTING HOME



First time home buyers of an existing home may apply for this five-year decreasing exemption. Applicants need to prove residency and must not have owned a home/vacation home within three years of the purchase. The exemption is for home improvements that add taxable assessed value to the home. To be eligible, applicants need to contract for the work within the first three months of the sale date. The minimum amount of the work done to the home is \$3,000 and there is no maximum. In the first year, half of the home improvement is used as the exempt amount. This exemption decreases incrementally in years two-five (50, 40, 30, 20, and 10).

Property tax exemptions and supporting documentation should be sent to:

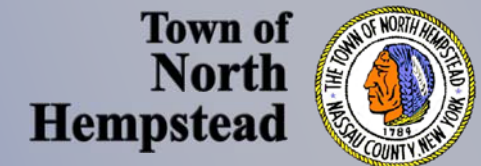
**Nassau County
Department of Assessment
240 Old Country Road, 4th Floor
Mineola, NY 11501
Telephone: (516) 571-1500
www.mynassauproperty.com
FILING DEADLINE IS
JANUARY 2, 2024**

(Except the STAR Credit Program; register with NY State by July 1 - See STAR brochure)

Facts About Real Property Tax Exemptions



**Charles Berman
Receiver of Taxes**



**200 Plandome Road
Manhasset, NY 11030
(516) 869-7800**

www.northhempsteadny.gov
www.facebook.com/townofnorthhempstead
www.youtube.com/townofnorthhempstead

PROPERTY TAX EXEMPTIONS

At the Town of North Hempstead, we are working hard to let you know different ways to lower your tax payment. We do NOT set your property taxes, but we will do everything in our power so that you do not pay more than your fair share.

When you receive an exemption, a portion of your property's assessed value is subtracted before calculating the taxes owed. STAR increases are capped at 2% of prior year savings. Some exemptions are local-option. That means the county, town, school district and village can decide whether to grant those exemptions or set their own eligibility standards.

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 ensure that you are not jeopardizing your property exemptions.

NEW YORK STATE SCHOOL TAX RELIEF PROGRAM (STAR)

The STAR Program provides relief from school property taxes for owner-occupied primary residences.

If you have an **EXISTING STAR Exemption**, you will continue to receive the Exemption on your School Tax bill **as long as your adjusted gross income does not exceed \$250,000.**

Applicants whose income exceeds the limit or do not receive the STAR Exemption must register with the New York State Department of Taxation and Finance (instead of applying to the Nassau County Department of Assessment). If they qualify, they will receive a STAR Credit in the form of a check from New York State, rather than receiving an Exemption on their School Tax bill. The dollar value of the STAR Credit will be the same as the STAR Exemption. **The annual registration deadline with NY State for the STAR Credit program is July 1st. The maximum adjusted gross income for STAR credit is \$500,000.**

Please refer to the [Facts About the STAR Program](#) brochure for more details.

SENIOR CITIZENS' REAL PROPERTY TAX EXEMPTION

Eligible seniors can receive a property tax reduction of 5-50% on county, town and school taxes, (excluding special districts), if the combined annual income of the property owners is within the range specified by state law*. The 50% exemption applies to persons whose income is up to the minimum of \$50,000*. The lesser exemption applies to persons whose income is under the maximum*. Maximum income for the 2024-2025 School Tax roll is \$58,399, based on your 2022 income tax return.]

***Income subject to change annually.**

All income counts toward eligibility, not just the amount reported on income tax returns. Social Security and non-taxable income count as income under this state law. Income does not include welfare payments, supplemental security income, gifts, or inheritances. Unreimbursed medical expenses and unreimbursed prescription drugs are "deductible" from the total income as is Veterans Disability Compensation.

To qualify, all owners must be 65 or older, except if a husband and wife apply, only one needs to be 65, but both incomes must be counted, even if only one spouse owns the property. Siblings may also be owners of the property; at least one of those persons must be age 65. As with married couples, all of the income of all of the owners is applied to determining the total income.

The Senior Citizens' Exemption is a local-option law. As such, the income level for eligibility, as well as allowing deductions for unreimbursed medical expenses, unreimbursed prescription expenses, and veterans disability compensation may vary from one school district to another.

For a more complete explanation of what is required to verify income, please see the application.

EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOME



This exemption is similar to the Senior Citizens' Exemption, using the same criteria for income, residency and ownership. However, an individual's age is not a factor in determining eligibility for the exemption. 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, or 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 is no need to re-file evidence of disability for renewal.

VETERANS' EXEMPTIONS



Veterans' exemptions are limited to the primary residence of the veteran and apply to county, town, and highway taxes, but not to special district

taxes or special assessments. Additionally, new state laws allow school districts the option of adopting this exemption for both the Alternative (2013) and Cold War Veterans' (2016) Exemptions. Currently all North Hempstead school districts have opted into these exemptions.

There are three types of exemptions available for veterans who served on active duty in the US Armed Forces:

Eligible Funds Veterans' Exemption is the old law based on money received during their military service. Veterans may continue to add to it by filing supplemental applications if they receive additional eligible funds. Veterans may continue the Eligible Funds Exemption or they may switch to the newer Alternative Veterans' Exemption if they feel it would be more beneficial. Once a veteran switches to the Alternative Veterans' Exemption, he/she cannot switch back to the Eligible Funds Law unless he/she moves to someplace in New York State which has opted not to provide the Alternative Veterans' Exemption. Eligible Funds veterans may