




Supervisor
**Don
Clavin**



Receiver of Taxes
**Jeanine
Driscoll**

Present Hempstead Town's
Guide to Property Tax Exemptions



We're taking the  mystery out of lowering your taxes...



**File for your
exemptions
and save!**

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Taking the Mystery out of Lowering Your Taxes

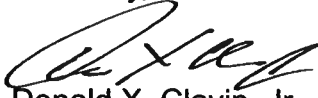
File Your Property Tax Exemptions Now!

Dear Neighbor,

How Nassau County's Assessor developed the values of area homes, the basis of your taxes, is a mystery to almost everyone. But, Hempstead Town can still help you to lower your taxes with the aid of this guide to property tax exemptions. Over the last few years, there have been changes to various property tax exemptions, so you may now be eligible for tax-saving exemptions even if you did not qualify in the past.

Specifically, there have been changes to the Cold War Veterans Exemption and the STAR Exemption/Credit. Please carefully review this brochure's updated information, and you can access further details at hempsteadny.gov/tax-exemptions.

Sincerely,


Donald X. Clavin, Jr.
Supervisor


Jeanine C. Driscoll
Receiver of Taxes



Veterans Exemptions

The Town of Hempstead participates in three veterans exemptions: **Alternative Veterans**, **Cold War Veterans** and **Eligible Funds**. Only one veterans exemption can be received at a time, however, if a property is co-owned by two qualified veterans, two veteran's exemptions can be combined. (Exemption amounts cannot exceed the property's assessed value.) Property must be owned by an honorably discharged veteran, his/her spouse or both, an unremarried surviving spouse, or a Gold Star Parent (parent of a child who died in the line of duty while serving in the Armed Forces during a period of war). Additional details and applications are available at hempsteadny.gov/tax-exemptions/veterans.

Alternative Veterans Exemption

The Alternative Veterans exemption reduces property taxes on the primary residence of veterans who served on active duty in the U.S. Armed Forces during a designated period of war or received an expeditionary medal from the U.S. Armed Forces, Navy or Marine Corps. Members of a reserve called up for active duty for any service other than training during a period of war, Gold Star Parents, and veterans who were called to active duty during Operation Graphic Hand are also eligible. Non-combat veterans who served during a period of war receive a 15 percent reduction of the assessed value of their home. Applicants who served in combat zones receive an additional 10 percent reduction. Disabled veterans receive an additional benefit equal to one-half of their VA combined service-connected disability. Eligible recipients may receive a reduction in county and town taxes; participation by villages and school districts is optional.

Cold War Veterans Exemption

The Cold War Veterans Exemption is available to members of the U.S. Armed Forces who served during the period September 2, 1945 to December 26, 1991. The exemption reduces the assessed value of the primary residence by 15 percent or the current Nassau County cap, whichever is lower. Disabled veterans receive an additional benefit equal to one-half of their VA combined service-connected disability. Eligible veterans receive a reduction in county and town taxes; participation by villages and school districts is optional. In 2018, Hempstead Town lifted the exemption's 10-year sunset clause, extending benefits for the lifetime of the veteran as long as the veteran or their unremarried surviving spouse remains a homeowner of the property. Hempstead Town further enhanced benefits in 2019 by raising the exemption level to the maximum limit allowed under state law.

Eligible Funds Veterans Exemption

The Eligible Funds exemption is a property tax reduction program on a veteran owned property that was purchased with the veteran's military pension, bonus or insurance monies, mustering out pay, etc. The amount of the exemption is equal to the amount of eligible funds used to purchase the home. The Eligible Funds exemption is closed to new applicants, but can be reduced by reassessments or increased when newly received VA money is reinvested into the property. This exemption covers general municipal taxes only. To receive a reduction on school taxes, Eligible Funds recipients must file for the Alternative Veterans Exemption.

Senior Citizens Real Property Tax Exemption

Qualifying senior homeowners age 65 and older can reduce their county, town and school taxes (as well as participating village taxes) with assessment reductions of between 5 and 50 percent, depending on their income. Each of the property owners must be 65 years of age or older in the year the exemption applies; however, if the owners are spouses or siblings, then only one owner must be at least 65 years of age. Owners must own the property for at least 12 consecutive months (or have owned a previous residence in New York State for one year prior to filing for this exemption), occupy and use the property as their primary residence and have an annual household income less than \$37,400.^{1,2} Seniors must reapply for this exemption each year. Visit hempsteadny.gov/tax-exemptions/senior-citizen for income qualifications, exemption guidelines and applications.

Home Improvement Exemption

The Home Improvement Property Tax Exemption is an eight year decreasing exemption on county, town, and special district taxes for permitted alterations, reconstruction or improvements which increase the assessed value of a one- or two-family home. School districts may opt out of participating in this exemption. Eligible home improvement value must be at least \$3,000, and increased market value is capped at \$80,000. The project must be completed before an exemption is granted. For details, visit hempsteadny.gov/tax-exemptions/home-improvement.

Home Improvement Tax Reduction for the Physically Disabled

New York State Real Property Tax Law allows for a property tax exemption for improvements that serve to facilitate the use and accessibility of a one-, two- or three-family residence occupied by a disabled resident. The exemption applies to county, town and school district taxes and remains on the property as long as the disabled individual resides at the home. The exemption is equal to the amount of increase in value of the property attributable to accessibility improvements made. Visit hempsteadny.gov/tax-exemptions/home-improvement for details.

Exemption for Persons with Disabilities & Limited Incomes

Based upon annual income, the maximum limit not to exceed \$37,399, this exemption provides up to a 50 percent reduction on county, town and school taxes.^{1,2} To be eligible, an applicant must have a documented physical or mental impairment that substantially limits his or her ability to engage in one or more major life activities. The property must be used exclusively for residential purposes and be the legal residence of the disabled person. All of the owners must be persons with disabilities; however, exceptions are made in cases where the property is owned by siblings or by spouses. For details visit hempsteadny.gov/tax-exemptions/disabilitylimited-income.

¹ Income limits may be increased by state legislation.

² Income is defined as money received from all sources, both taxable and non-taxable, as reported on the basis of the latest preceding income tax year prior to the date of application. Documented unreimbursed medical and prescription drug expenses may be deducted from income for the purposes of determining eligibility.



The Hempstead Town Tax Office does not determine exemption eligibility. The information contained in this brochure is presented to the residents of the Town of Hempstead by the Receiver of Taxes for informational purposes only and is subject to change at any time without notice.

Volunteer Firefighters/Ambulance Workers Exemption

Enrolled members of a volunteer fire company, fire department or ambulance service with at least five years of certified service may qualify for a reduction in municipal and school taxes on their primary residence. The property must be the legal residence of the owner, be used exclusively for residential purposes, and be located in a city, town or village that is served by the fire company. Members with over 20 years of volunteer service may qualify for a lifetime exemption as long as he/she maintains a primary residence in a municipality that provides the exemption. The exemption equals 10 percent of the assessed value of the property. Visit hempsteadny.gov/tax-exemptions/volunteer-firefighters-and-ambulance-corps for further details and applications.

STAR (School Tax Relief) Exemption/Credit

The STAR program provides a partial exemption from, or a credit for, school property taxes on owner-occupied primary residences. You may not receive both the exemption and a credit.

The **Basic STAR** program is extended to all primary residence homeowners, regardless of age, with a maximum household income of **\$500,000**.

New STAR applicants, and current Basic STAR exemption recipients with household incomes greater than \$250,000 and less than or equal to \$500,000⁴ will receive a STAR credit in the form of a check from the New York State Department of Taxation and Finance (NYSDTF). The STAR exemption is no longer available to new homeowners.

The **Enhanced STAR** program is available to eligible senior homeowners 65 years of age or older (in the year the exemption or credit takes effect) whose household income does not exceed **\$90,550**³. If owners are spouses or siblings, only one resident owner must be at least 65. The NYSDTF will verify income eligibility for current Enhanced STAR participants annually.

Current Basic STAR exemption recipients who are applying for the Enhanced STAR exemption, and those who are already receiving the Enhanced Star exemption, but who did not register for the Income Verification Program (IVP), must submit an IVP application (Form RP-425-IVP) and an Enhanced STAR application to the Nassau County Department of Assessment. (see hempsteadny.gov/tax-exemptions/star).

First-time STAR applicants must register with NYSDTF at tax.ny.gov/star or by calling **(518) 457-2036**.

³ Income eligibility for the 2021-22 school tax year is based on household income information for 2019. Income is defined as the amount reported as Federal "Adjusted Gross Income" (AGI), less any "taxable amount" of IRA distributions.

⁴ Based on household income information for 2018. Income is defined as the amount reported as Federal "Adjusted Gross Income" (AGI), less any "taxable amount" of IRA distributions.



Supervisor Don Clavin (center) and Receiver of Taxes Jeanine Driscoll (right) are helping homeowners to lower their taxes with property tax exemptions.

Important Reminder

Residents should contact the Department of Assessment before making a change to their deed, certificate of shares or changing their primary residence, as property tax exemptions could be jeopardized by doing so.

Hempstead Town
Receiver of Taxes Office
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Hempstead, NY 11550
(516) 538-1500

hempsteadny.gov/tax-exemptions