

Documentation Needed

In order to file for the Senior Citizens Real Property Tax Exemption, you will need proof of age, primary residence, ownership, income and unreimbursed medical expenses. If one of the owners listed in the deed is deceased, a copy of the death certificate will also be required.

Acceptable documentation:

- Age – Birth certificate, driver's license, passport, naturalization papers or military ID.
- Primary Residence – SSA-1099, car registration or prior year's income tax return.
- Ownership – Copy of deed or certificate of shares, probated will of deceased owner, entire trust (if applicable).
- Income – Federal or New York State Income Tax Return and financial documentation for all income sources.
- Unreimbursed Medical Expenses – Printout or receipt for payments to doctors, dentists and pharmacies, including out-of-pocket eye/eyeglass expenses; statement from health insurance companies for premiums paid; and/or letter from health care facility stating owner's date of admission, date of discharge and unreimbursed expenses for care.

Important Reminders

Qualifying seniors must file a new application each year to be considered for this exemption.

Residents should contact the Department of Assessment before changing the name on their deed or certificate of shares or changing their primary residence, as the exemption status may be impacted.

Applications can be found by visiting hempsteadny.gov/tax-exemptions/senior-citizen or by calling the Receiver of Taxes Office at (516) 538-1500.

Filing Deadline

Applications must be postmarked or received by the Taxable Status Date of **January 2, 2020**.

Town of Hempstead Tax Office

(516) 538-1500

receiver@tohmail.org

www.hempsteadny.gov/receiver-of-taxes-office

Nassau County Department of Assessment

(516) 571-1500

ncassessor@nassaucountyny.gov

www.nassaucountyny.gov/1501/assessment

New York State Department of Taxation and Finance

(518) 457-2036

www.tax.ny.gov/star

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.

Your Guide to SENIOR CITIZENS REAL PROPERTY TAX EXEMPTION



Receiver of Taxes
Don Clavin



200 North Franklin Street, Hempstead, NY 11550
(516) 538-1500 • receiver@tohmail.org

Senior Citizens Real Property Tax Exemption

is a property tax reduction program for qualifying senior homeowners age 65 and older. The exemption provides eligible seniors with a reduction of between 5 and 50 percent off their county, town and school taxes depending on their income. Village residents should check with their Village Assessor/Clerk to see if they participate in this exemption. Special district taxes are not covered under this exemption.

Eligibility Requirements

In order to qualify for this exemption, property owners must meet the following requirements:

- Owners must be 65 years of age or older. If the property is co-owned by spouses or siblings, only one owner must be 65 years of age.
- Own the property for at least 12 consecutive months, or have owned a previous residence in New York State for 1 year, prior to filing for this exemption.
- Reside at the property, and use the property as the primary address.
- The household income must meet the following income guidelines as set by New York State:

<u>Yearly Income</u>	<u>Exemption</u>
\$29,000 or LESS	50%
\$29,001 to \$29,999	45%
\$30,000 to \$30,999	40%

<u>Yearly Income</u>	<u>Exemption</u>
\$31,000 to \$31,999	35%
\$32,000 to \$32,899	30%
\$32,900 to \$33,799	25%
\$33,800 to \$34,699	20%
\$34,700 to \$35,599	15%
\$35,600 to \$36,499	10%
\$36,500 to \$37,399	5%

What is Income?

Income includes the combined income of all owners and the income of a spouse unless the spouse is absent from the residence due to a legal separation or abandonment. The income of a non-resident former spouse who retains ownership after a divorce is not included. (This is different from Enhanced STAR in which the income of all owners would be included.)

Income is to be reported on the basis of the latest preceding "income tax year" prior to the date of application and includes: Social Security, salary and wages (including bonuses); interest (including non-taxable interest on state or local bonds); total dividends, net earnings from rentals, business or profession (including amounts claimed as depreciation); income from estates or trusts; gains from sales or exchanges; total amount received from government, private, retirement or pension plans; annuity payments (excluding amounts representing a return of capital); alimony or support money; unemployment insurance payments; disability payments; workers compensation.

What is Not Considered Income?

Income does not include Supplemental Security Income (SSI), Department of Child Welfare payments, gifts, inheritances, veterans disability compensation, payments received as participants in the Federal Foster Grandparents Program, a return of capital, reparation payments received by Holocaust survivors or proceeds of a reverse mortgage.

Medical Expenses

Applicants are permitted to subtract from their income all medical and prescription drug expenses that are not reimbursed or paid for by insurance.

IRA Accounts

Contributions to IRA accounts are not deductible. Earnings on IRAs are considered income. Distributions from IRA accounts are not treated as income.

Nursing Home Patients

If a disabled owner is an in-patient in a residential health care facility, then the owner's income shall only be considered income to the extent that it exceeds the amount paid by such owner, spouse or sibling for care at the facility.

