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Overview of New Real Property Tax Law Exemptions

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Four New Exemptions

1. Enhanced Senior Citizens
2. Fully Disabled Veterans
3. Surviving Spouse of a Police Officer Killed in the Line of Duty
4. Surviving Spouse of a Volunteer Firefighter or Volunteer Ambulance Worker

Enhanced Senior Citizens Exemption

- Added Real Property Tax Law (RPTL) § 467(1)(b)(4).
- Allows local governments to increase the income threshold for seniors who qualify for the senior citizens property tax exemption.
- Increases the maximum exemption available to eligible seniors to up to 65% of the property's assessed value.
- The schedule of income and exemption percentages is on the following slide.
- Nassau County and the Town of Hempstead have already adopted this enhanced exemption.
- To adopt, the Board needs to:
 1. Hold a public hearing.
 2. Adopt a resolution.

Enhanced Senior Citizens Exemption

ANNUAL INCOME

PERCENTAGE ASSESSED OF VALUATION EXEMPT FROM TAXATION

Less than \$47,000	65%
More than \$47,000, but less than \$48,000	60%
More than \$48,000, but less than \$49,000	55%
More than \$49,000, but less than \$50,000	50%
More than \$50,000, but less than \$51,000	45%
At least \$51,000, but less than \$52,000	40%
At least \$52,000, but less than \$53,000	35%
At least \$53,000, but less than \$53,900	30%
At least \$53,900, but less than \$54,800	25%
At least \$54,800, but less than \$55,700	20%
At least \$55,700, but less than \$56,600	15%
At least \$56,600, but less than \$57,500	10%
At least \$57,500, but less than \$58,400	5%

Fully Disabled Veterans Exemption

- Applies to the primary residence of a veteran who was honorably discharged from military service and rendered permanently and totally disabled on account of military service. Also applies to their surviving spouse.
- Provides a complete 100% real property exemption to the primary residence of a veteran who has a 100% service-related disability.
- For qualifying purposes, the veteran-property owner must be:
 - (1)(a) rated as 100% disabled; and
 - (b) individually unemployable as determined by the United States Department of Veterans Affairs; AND
 - (2) eligible for and/or has received or applied for federal government assistance toward the acquisition or modification of housing with features or facilities necessary to accommodate the veteran's disability.
- Codified at RPTL § 458-a.

Fully Disabled Veterans Exemption

- Requires local opt-in.
- Nassau County and the Town of Hempstead have already opted in.
- The District can opt-in for the exemption applicable to the school tax levy by adoption of a Board of Education resolution.

Surviving Spouse of a Police Officer Killed in the Line of Duty Exemption

- Allows taxing jurisdictions to extend a partial real property tax exemption to the primary residence of a surviving spouse of a police officer killed in the line of duty.
 - The term killed in the line of duty is not defined in the statute.
 - There is no minimum service requirement.
 - Exemption continues even if the spouse remarries.
- The exemption, if implemented, can be no more than 50% of the assessed value of a qualifying property, which may be reduced by the county, city, town or village (through an authorizing local law) or the school district (through an implementing board of education resolution).

Surviving Spouse of a Police Officer Killed in the Line of Duty

- The 50% “cap” is on assessed value alone, without a corresponding limit on equalized value.
- Nassau County and the Town of Hempstead have already opted-in at 50%.
- To opt-in, the Board has to adopt a resolution opting-in and specifying the percentage (not to exceed 50%).
- RPTL § 471.

Surviving Spouse of a Volunteer Firefighter/Ambulance Worker Exemption

- Allows taxing jurisdictions to extend a partial real property tax exemption of up to 50% of the assessed value of a qualifying property, to the primary residence of a surviving spouse of a volunteer firefighter or ambulance worker who was killed in the line of duty after serving between 2 and 5 years (as determined by the taxing jurisdiction). Local laws may extend the exemption to shares in residential cooperatives and to properties held in trust.
 - Nassau County has adopted the exemption at 50% if the deceased was an enrolled member for at least two years and had been receiving an exemption prior to their death. The County also extended the exemption to residential cooperatives and properties held in trust.
- Note: the 50% “cap” is on assessed value alone, without a corresponding limit on equalized value.
- RPTL § 466-a.

Surviving Spouse of a Volunteer Firefighter/Ambulance Worker Exemption

For the surviving spouse to be eligible for the exemption:

- (1) The deceased must have been an enrolled and certified member of an incorporated volunteer fire company, fire department, or ambulance service;
- (2) The property must be the primary residence of the surviving spouse and located in the city, town or village served by the volunteer organization; and
- (3) The deceased must have been receiving an exemption prior to their death.

To opt-in, the Board has to:

- (1) Hold a public hearing.
- (2) Adopt a resolution opting-in and specifying the percentage (not to exceed 50%).

Surviving Spouse of a Volunteer Firefighter/Ambulance Worker Exemption

Any exemption offered prior this amendment may continue in effect/be readopted.

- The County already had a 10% exemption for the surviving spouse of a volunteer firefighter or ambulance worker who was enrolled as a member for at least 20 years and was receiving the exemption prior to the death of the volunteer. This exemption was re-adopted by the County in 2026 when it added the additional exemption.
- The Town of Hempstead has a 10% exemption for the unremarried spouse of either:
 - (1) a deceased member, with at least five years of service, who was killed in the line of duty, and was receiving the exemption at the time of death; or
 - (2) a deceased member with at least 20 years of active service and who was receiving the exemption at the time of death.

Other considerations

- Must opt-in by January 4, 2027 to implement the exemption beginning in the 2027/2028 tax year.
- The taxpayer has to apply to the County for the exemption; these are not automatic.
- The decision whether an applicant is eligible for an exemption is made by the County without input from the School District.

QUESTIONS?

THIS OUTLINE IS MEANT TO ASSIST IN GENERAL UNDERSTANDING OF THE CURRENT LAW. IT IS NOT TO BE REGARDED AS LEGAL ADVICE. THOSE WITH PARTICULAR QUESTIONS SHOULD SEEK ADVICE OF COUNSEL.