

## REQUIREMENTS:

Please provide one of the following:

- ◆ An award letter from the Social Security Administration or Railroad Retirement Board certifying the applicant's eligibility to receive SSDI, SSI or a U.S. Postal Service disability pension.
- ◆ A certification from the State Commission for the Blind and Visually Handicapped.
- ◆ An award letter from the U.S. Department of Veterans Affairs verifying eligibility for a Veterans' Disability Pension. If the award letter or certificate states that the applicant's disability is permanent, there will be no need to re-file evidence of disability in future years.

### Proof of Income

Federal Income Tax Return filed by you and any other owners for the preceding year. You may be required to prove your "Statement of Income" with other financial documentation.

### Proof of Age

Please provide of the following:

*(Birth Certificate, Passport, Naturalization Papers, Military ID or NYS Driver's License)*

### Proof of Primary Residence

Please provide one of the following:

*(NYS Driver's License, Federal Income Tax Return, SSA-1099, or Car Registration)* Proof of residence documentation must show the current address.

### Copy of Deed or Certificate of Shares

### Proof of Unreimbursed Medical Expenses

*If your income is under \$50,000, you are not required to supply unreimbursed medical expenses.*

All information and application filing requirements as mandated by NYS RPTL is subject to change at any time without notice.

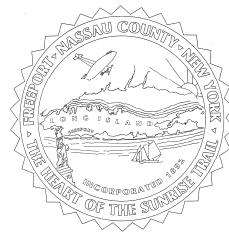
## IMPORTANT INFORMATION

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 Assessment Department to find out if your exemptions still apply and ensure our records are up-to-date.

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### Where to pick up an application:

To obtain a property tax exemption application, please visit the Assessment Department from June 1st– Oct 1st.



VILLAGE OF FREEPORT  
ASSESSMENT DEPARTMENT

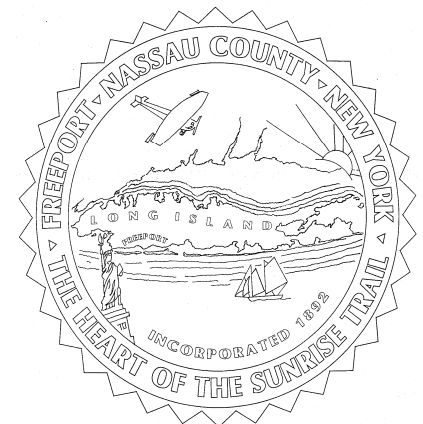
46 N Ocean Ave

Freeport, New York 11520

(516) 377-2256 Fax (516) 377-2769

[www.freeportny.gov](http://www.freeportny.gov)

# Village of Freeport Property Tax Exemption for Persons with Limited Incomes and Disabilities



Deadline Oct 1st

## DISABILITY EXEMPTION OVERVIEW

The exemption is available to property owners with physical and mental impairment who are substantially unable to engage in major life activities.

*Those impaired due to the current use of alcohol or illegal drugs are not eligible.*

The exemption decreases your assessment by up to 50% - as illustrated in the income Chart illustrated below—depending on an owner(s) level of income (for the 2022 tax year) that cannot exceed \$58,399.

### 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%                 |

## WHO IS ELIGIBLE?

### Ownership

All of the owners must be persons with disabilities. Exceptions are made in cases where the property is also owned by a spouse, or by siblings. In those cases, only one needs to have a disability.

### Residency

The property must be the legal residence of the disabled person and must be occupied by that person unless he or she is absent from the property while receiving health-related services as an in-patient of a residential healthcare facility.

### Income

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

## 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.

## ARE SOCIAL SECURITY PAYMENTS PAID TO AN OWNER AS REPRESENTATIVE PAYEE OF ANOTHER CONSIDERED INCOME TO THE RECIPIENT?

**No.** If the recipient can prove that the monies he or she receives are paid on behalf of another, such as the recipient's disabled adult child, those monies received in a fiduciary capacity are not considered income to the recipient.

## 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.

**APPLICATION IS DUE ON OR BEFORE OCTOBER 1, 2023**