

# Questions & Answers About the Assessment of Home Improvements

## What is the basis of real property assessment in Nassau County?

The N.Y.S. Constitution requires that all property be assessed "equally within the same taxing jurisdiction" and Article 18 of the N.Y.S. Real Property Tax Law requires that "all real property in each assessing unit shall be assessed at a uniform percentage of value . . ."

Accordingly, all one or two family houses are assessed at .10% of their fair market value as determined by the Nassau County Department of Assessment in the latest county-wide reassessment, that went into effect in the 2020- 2021 tax year.

## Why are home improvements assessed?

The Department of Assessment is required by both State and local laws to assess all improvements to residential or commercial property which increase "livable or usable space" and become part of the realty. The Department has been assessing these improvements since its creation by the Nassau County Charter in 1938.

## Which home improvements are assessable and which are not?

The chart included in this brochure lists some improvements which are assessable and some which are not, based upon state and local laws as interpreted by the courts. Generally, replacement or maintenance items are not assessable, while the improvements which add usable or livable space must be assessed.

## Can I determine the actual assessment of a specific improvement prior to construction?

You can get an accurate estimate. After you have decided on a home improvement, have your builder or architect prepare a detailed plan of the construction and bring it to the Field Division of the Nassau County Assessment Department

at 240 Old Country Road, 4th Floor, in Mineola, between 9:00 a.m. and 4:30 p.m., Monday through Friday. A representative of the division will examine the plans with you. An assessment estimate will be ready for your inspection within a few days.

## What should be included in the plan?

Your plan should include size of the addition, height of the room, details of plumbing and electrical work and the types of material used, such as plywood or hardwood floors, plaster or plasterboard walls, tile or plasterboard ceiling, etc. All of these factors affect the assessment.

If you are doing the work yourself without an architect or builder, then prepare your own plan. The more accurate and detailed the plan, the more accurate the estimated assessment. However, the final assessment is based on an on-site inspection when your improvement has been completed. Therefore, if you change your plans after you start construction, there could be a considerable difference between the Department of Assessment's estimate and your final assessment.

## Why must I go to the Assessment Department's office in person to utilize this service?

In order to give the most accurate estimate possible, it is important that Assessment Department personnel ask you questions regarding the construction as you both examine the plan. Such an interview would be difficult over the phone and could greatly affect the accuracy of the assessment estimate.

## Are there any home improvements I can make which will save me energy and not increase my assessment?

Yes, improvements such as storm windows and doors, a new oil or gas burner to replace an existing inefficient unit of the same type, replacement plumbing fixtures which use less water and weather stripping.

## Where can I obtain more information about assessable and non-assessable home improvements?

You may call the Nassau County Assessment Department Taxpayer Information Bureau at (516) 571-1500.

## Questions & Answers About Home Improvement Property Tax Exemptions



## What is the Home Improvement Exemption?

The Home Improvement Exemption is an eight-year decreasing exemption on permitted alterations, reconstructions or improvements which increase the assessed value of a one- or two-family home. In the first year, 100% of the assessed value of the improvement is exempt. In the second year, 87.5 %, in the third year, 75% and so on.

## How do I know whether my home improvement is eligible for the exemption?

In order to be eligible, the town must have approved a local law offering the exemption and a building permit must be issued for the improvement after the local law was enacted. The Town of Oyster Bay approved this local law on November 30, 1993.

Only improvements to one- and two-family houses are eligible. Eligible houses need not, however, be owner-occupied. The exemption applies only to the house, not to outbuildings like sheds or to accessory improvements such as swimming pools.

## Are there any other conditions which must be met?

To be eligible, the greater portion of the house in question after reconstruction must be at least five years old. Square footage will be calculated based on inventory listed and assessed on current property record card. It will not include basement areas below grade. The improvement must have an equalized market value of between three thousand and eighty thousand dollars. Anything in excess of \$80,000 is not eligible for the exemption, according to State law.

## Does this new law also apply to school taxes?

Yes, but school districts are allowed to opt out of the exemption if they wish. If your school district does not vote itself out of the exemption, it takes effect for school taxes at the same time it does for town taxes.

## How do I apply?

State law requires that the eligible project be completed before an exemption is granted. Applications must be filed on the form approved by the N.Y.S. Board of Real Property Services. To receive an application, write to the Nassau County Department of Assessment at 240 Old Country Road, Mineola, NY 11501, or call the Department at (516) 571-1500, or visit [www.mynassauproperty.com](http://www.mynassauproperty.com).

## Is there a cutoff date for filing the applications?

Applications are accepted throughout the year and must be filed by January 2 for all completed home improvements. The exemption, if approved, will be granted for the following tax roll year.

This means it is possible that someone who has built an eligible improvement, but which is not fully assessed until after January 1, will be taxed based on a partial value before the improvement is completed. However, the exemption will then be granted for the full eight years following completion.

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**Does living in a village make a difference in how I apply?**

Whether you live in a village or an unincorporated area, you apply to Nassau County for county, town and school tax exemptions. If you live in a village, you must apply separately, at a different time of year, to receive an exemption for village purposes. Not all villages have adopted this law, so you should check with your village assessor or clerk to find out if your village offers it.

**What if you moved or changed ownership?**

If you have changed the name on your Deed or Certificate of Shares, or changed your place of residence, please contact the Nassau County Department of Assessment to ensure your exemptions still apply.

**Town Supervisor  
JOSEPH SALADINO**



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# HOME IMPROVEMENTS & ASSESSMENT



*Including A Section On  
Home Improvement  
Property Tax Exemptions*

**Receiver of Taxes  
JEFFREY P. PRAVATO  
(516) 624-6400**

[www.OysterBayTown.com](http://www.OysterBayTown.com)



**A Message From  
Town Supervisor JOSEPH SALADINO  
&  
Receiver of Taxes JEFFREY P. PRAVATO**



Each day, numerous requests come into Town Hall from homeowners for information about the property tax assessment procedure in Nassau County. Residents are especially interested in knowing what, if any, impact planned home improvements may have on their assessment.

This brochure contains an overview, provided by the Nassau County Department of Assessment, of the County's assessment process and how home improvements affect it. There is also a special section detailing the Home Improvement Property Tax Exemption.

We hope you'll keep this information in a convenient place. And, if you have any questions not covered here, we encourage you to contact the Nassau County Assessment Department at (516) 571-1500.

This sample of assessable and non-assessable home improvements is presented for purposes of illustration only and should not be construed in any way as a complete list.

**ASSESSABLE IMPROVEMENTS**

- Additions, such as new rooms, porches, finished attics, dormers, finished basements. Also conversions, such as screened porch or garage to finished room
- Additional plumbing, such as sinks, bathtubs, showers and new bathrooms, including ceramic tile
- Central air conditioning
- Fireplaces
- Cement and slate patios, brick or patio block set in cement or sand, porch roofs, patio decks
- All wood decks attached to the house
- Attached garages
- Addition of masonry and brick exteriors
- Complete renovation and restoration of home Elevators

**NON-ASSESSABLE IMPROVEMENTS**

- Replacement of bathroom or kitchen fixtures
- Window and through-wall portable air conditioning units
- Patios made of loose slate, crushed stone, brick or slate
- Outdoor brick or stone barbecues
- Residential sidewalks, driveways and fences, trees, shrubbery and landscaping
- Small portable above-ground pools based on inspection
- Aluminum siding as replacement
- New roof shingles as replacement
- Replacement of old oil or gas burner unit with new oil or gas burner
- Storm windows
- Change in electrical service
- Residential skylights

