



Application for Exemption for Persons with Disabilities and Limited Incomes

For help completing this application, see Form RP-459-c-I, *Instructions for Forms RP-459-c and RP-459-c-Rnw*. You must file this application with your local assessor by the taxable status date. Do **not** file this form with the Office of Real Property Tax Services.

Name(s) of owner(s)			
Mailing address of owner(s) (number and street or PO Box)		Location of property (street address)	
City, village, or post office	State	ZIP code	City, village, or post office
Daytime contact number		Evening contact number	School district
Email address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)	
Name(s) of any non-owner spouse(s)			
Address(es) of primary residences(s) if different from above:			

1 Describe the nature of your physical or mental impairment which substantially limits one or more major life activities, such as walking.

2 Mark an **X** in the appropriate box(es) to indicate the document(s) submitted with your application as proof of your permanent disability (see instructions):

- Award letter from the Social Security Administration of your entitlement to social security disability insurance or supplemental security income (SSI) ☐
- Award letter from the Railroad Retirement Board of your entitlement to railroad retirement disability benefits ☐
- Certificate from the New York State Commission for the Blind stating you are legally blind ☐
- Award letter from the United States Postal Service certifying your disability pension ☐
- Award letter from the United States Department of Veterans Affairs certifying your disability pension ☐

3 Mark an **X** in the appropriate box(es) to indicate the documents provided with your application as proof of ownership (see instructions):

Deed ☐ Mortgage ☐ Other (specify) ☐ _____

4a Does the owner with the disability presently occupy the premises as their legal residence? Yes ☐ No ☐
If Yes, skip to line 5.

4b Is an owner receiving medical care as an inpatient in a residential healthcare facility? Yes ☐ No ☐
If Yes, enter the name and location of the facility.

5 Is any portion of the property used for purposes other than residential, such as farming, commercial, vacant land, or professional offices? Yes ☐ No ☐
If Yes, describe such use, and the portion that is so used.

6 Did the owner or spouse file a federal income tax return for the applicable income tax year?
(see instructions to determine the applicable income tax year) Yes ☐ No ☐

If Yes, attach a copy of such return *(if you did file a return or returns for the applicable income tax year, but do not have a copy, see the instructions).*

 If No, complete Form RP-459-c-Wkst, *Income Worksheet for Exemption for Persons with Disabilities and Limited Incomes*. Any spouse or owner completing Form RP-459-c-Wkst should skip questions 7 through 7c.

7 List the federal adjusted gross income (FAGI) of each owner and the spouse of each owner for the applicable income tax year. Attach additional sheets if necessary. *(See instructions to determine the applicable income tax year.)*

FAGI of Owner(s)	
A Name of owner(s)	B FAGI
7a Total FAGI of owner(s) <i>(add column B)</i>	7a

FAGI of Spouse(s) Who Are Not Owners	
A Name of spouse(s) if not owner of property	B FAGI
7b Total FAGI of spouse(s) <i>(add column B)</i>	7b
7c Total FAGI of owner(s) and spouse(s) <i>(add lines 7a and 7b)</i>	7c

8 Enter total income from Form RP-459-c-Wkst, line 8. Enter 0 if not applicable 8

~~9 If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which the property is located *(see instructions)*, enter the unreimbursed medical and prescription drug costs *(deduct any amounts reimbursed by insurance)* 9~~

10 Of the income specified on line 7c or line 8 how much, if any, was used to pay for an owner's care in a residential health care facility? Attach proof of amount paid; enter 0 if not applicable *(see instructions.)* 10

Note: There are various adjustments to income regarding eligibility for the exemption. Some of the adjustments are subject to local option by your taxing jurisdictions (municipality, school district, and county). The assessor will determine your income after applying the adjustments available in your taxing jurisdictions.

11 Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades Pre-K through 12? Yes ☐ No ☐

If Yes, complete lines 11a and 11b.

If No, skip to *Certification*.

11a List the name(s) and location(s) of each school:

11b Was the child (or were the children) brought into the residence in whole, or in substantial part, for the purpose of attending a particular school within the school district? Yes ☐ No ☐

Certification

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief.

Signature (If more than one owner, all must sign)	Marital status	Phone number	Date

For Assessor's Use Only

Date application filed _____

Proof of disability submitted ☐

Proof of ownership submitted ☐

Proof of income submitted ☐

Application approved ☐

Application denied ☐

Exemption applies to taxes levied by or for:

Town _____% ☐

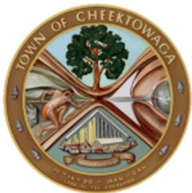
County _____% ☐

School _____% ☐

Village _____% ☐

City _____% ☐

Assessor's name	Date
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Disabled Persons Exemption Application Instructions

The following information is due to the Assessor's Office no later than **March 1, 2026**:

1. Complete both sides & sign the RP-459-c application.
 2. One Proof of Residency in the form of a driver's license; voter's registration card; auto registration or a current pay stub must accompany your application showing the property address.
 3. Award Letter from Social Security Administration, Railroad Retirement Board or the State Commission for the Blind and Visually Handicapped. Award Letter must state. "Notice of Award".
 4. Proof of your income earned in **2024** must accompany your application
 - a. Federal Income Tax Return 1040 Form
 - b. Schedule1 (*if applicable*)
- ❖ If you **do not** file a tax return, please provide the following:
- a. Proof of non-filing from IRS (help with obtaining this available)
 - b. New York State Worksheet
 - c. End of year Social Security 1099 Statement
 - c. Railroad Retirement 1099
 - d. Veteran's Compensation Award Letter
 - e. Pension 1099
 - f. Rental Income Receipts
 - g. Wage W-2
 - h. Interest 1099
 - i. Dividends 1099
 - j. Annuities 1099
 - k. Gambling Winnings 1099
 - l. Any other 1099 statements

To be eligible for the program your calculated income must be \$37,400 or less.
Please note: This MUST include full Social Security Benefits.

**The application and all applicable income documentation are due to the
Assessor's office no later than March 1, 2026!**

(Residents are responsible for verifying the application was received by the Assessor's Office if
applying by mail or email)

DON'T DELAY ~ APPLY TODAY!