



Renewal 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 currently 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 **previous** application as proof of your permanent disability (see *instructions*):

- Proof of permanent disability ☐
- 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 Have you received this exemption before? Yes ☐ No ☐
If No, **stop**. Do **not** complete this form. Apply for this exemption using Form RP-459-c, *Application for Exemption for Persons with Disabilities and Limited Incomes*.

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 7a through 7d.

- 7a** 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) and spouse(s)	B FAGI
7b Total FAGI of owner(s) <i>(add column B)</i>	7b

FAGI of spouse(s) who are not owners	
A Name of spouse(s) if not owner of property	B FAGI
7c Total FAGI of spouse(s) <i>(add column B)</i>	7c
7d Total FAGI of owner(s) and spouse(s) <i>(add lines 7b and 7c)</i>	7d

- 8** Enter total income from Form RP-459-c-Wkst, line 8. Enter **0** if not applicable. **8**
- 9** Of the income specified on line 7d or line 8, how much, if any, was used to pay for an owner’s care in a residential healthcare facility? *(Attach proof of the amount paid; enter 0 if not applicable; see instructions)* **9**
- 10** ~~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)~~ **10** N/A

Note: There are various adjustments to income regarding eligibility for this 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

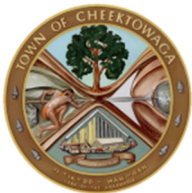
Date application filed _____

- 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
-----------------	------



Disabled Persons Exemption Renewal Application Instructions

The following information is due to the Assessor's Office no later than **March 1, 2027**:

1. Complete both sides and sign the enclosed RP-459-crnw application.
2. Proof of your income earned in **2025** must accompany your application.
 - a. Federal Income Tax Return 1040 Form
 - b. Schedule 1 (*if applicable*)
3. If you **do not** file a tax return, please provide the following:
 - a. RP-459-c Worksheet
 - b. Social Security 1099 Statement
 - c. New York State Worksheet
 - d. Railroad Retirement 1099
 - e. Pension 1099
 - f. Rental Income Statement (if no Schedule E)
 - g. Business Income Statement (if no Schedule C)
 - h. Wage W-2
 - i. Interest 1099
 - j. Return on Stocks/Bonds
 - k. Dividends 1099
 - l. Gambling Winnings 1099
 - m. 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, 2027**

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

DON'T DELAY ~ RENEW TODAY!