

RETURN BY MAY 1, 2024 (No Exceptions)



Department of Taxation and Finance
Office of Real Property Tax Services

RP-459-c

**Application for Exemption for
Persons with Disabilities and
Limited Incomes**

Please be sure to answer all questions and sign application.

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. **If ownership is in the name of a Trust, a copy of the complete Trust must be submitted.**

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): **You must provide a copy of your Award or Certificate.**
- 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): **Not required**
- 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. **A copy of your drivers license/ID must be submitted with this application.**
- 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.

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The 2023 income for all owners and owners' spouse(s) must be reported.

- 6 Did the owner or spouse file a federal income tax return for the applicable income tax year? (2023 Federal Tax Return)
(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). A copy of your 2023 Federal Tax Return and all supporting documentation must be submitted with this application.

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.

Complete the attached worksheet using your 2023 income. A copy of all income documentation must be submitted with this application (1099's, W-2's etc).

- 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.)

A copy of all 2023 income documentation must be submitted with this application.

USE YOUR COMBINED 2023 INCOME		FAGI of Owner(s)
A		B
Name of owner(s)		FAGI
For Town/County, the total combined income limit for the 2024 application is a maximum of \$58,399 (the Federal Adjusted Gross Income "FAGI")		
Other income adjustments may apply. School limits may be different.		
7a Total FAGI of owner(s) (add column B)		7a

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

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

- 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)

- 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.)

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. **(This will be verified with the school district.)**

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 ☐

Is any portion of your property rented to a tenant or family member? Yes [☐] No [☐]

Certification

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

Be sure that you have answered all questions before signing below.

Signature (If more than one owner, all must sign)	Birth Date	Marital status	Phone number	Date
<hr/>	<hr/>			
<hr/>	<hr/>			
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<hr/>	<hr/>			

IMPORTANT NOTE: If your exemption application is approved, the exemption will go into affect on your 2025 taxes.

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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Department of Taxation and Finance
Office of Real Property Tax Services

RP-459-c-Wkst

(12/23)

Income Worksheet for Exemption for Persons With Disabilities and Limited Incomes

To be used by individuals filing Forms RP-459-c or RP-459-c-Rnw who are **not** required to file a federal income tax return.

Name of owner(s) and owner(s) spouse(s)

If property is owned in the name of a Trust, a complete copy of the Trust must be submitted with this application.

Location of property

Street address

City/town

Village (if any)

School district

Applicable income tax year (see note below)

2023

Note: In localities where the taxable status date is **before** April 15, the applicable income tax year is two years prior to the current calendar year. In localities where the taxable status date is **on or after** April 15, the applicable income tax year is the most recent calendar year. To confirm if your locality has a taxable status date of April 15 or later, see Form RP-459-c-I.

Enter the amounts below that would have been reported if you were required to file a federal income tax return (round to the nearest whole dollar). To round to the nearest dollar, drop amounts that are less than 50 cents (for example, \$1.39 becomes \$1) or increase amounts that are 50 cents or more to the next dollar (for example, \$2.50 becomes \$3).

Be sure to answer all questions and sign the worksheet.

1 Total wages, salaries, and tips (attach W-2(s))	1	
2 Total interest income and dividends	2	
3 Unemployment compensation	3	
4 Total IRA distributions (attach all Forms 1099-R)	4	
5 Total pensions and annuities other than IRA's (attach all Forms 1099-R)	5	
6 Total Social Security benefits (attach Form SSA1099)	6	
7 Other income. List type(s) and amount here:	7	
8 Add lines 1 through 7. Enter the total on line 8 of Form RP-459-c or RP-459-c-Rnw ...	8	

All income supporting documentation must be submitted with this application (1099's, W-2's etc).

Certification

I (we) certify that all of the above information is correct and that I am (we are) not required to file a federal income tax return.

All owner(s) and their spouse(s) **must** sign and date below.

Be sure that you have answered all questions before signing below.

Signature	Date	Commissioner of deeds or notary public
Signature	Date	
Signature	Date	
Signature	Date	