



Must be Filed by March 1, 2026
NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-459 (1/95)

**APPLICATION FOR PARTIAL EXEMPTION FOR REAL
PROPERTY OF PEOPLE WHO ARE PHYSICALLY DISABLED**

(General information and instructions for completing this form are contained in Form RP-459-INS)

1. Name and telephone no. of owner(s)

2. Mailing address of owner(s)

Day No. () _____

Evening No. () _____

E-mail address (optional) _____

3. Location of property (see instructions)

Street address

Village (if any)

City/Town

School District

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot: _____

SECTION 1:

4. Is the property a one, two or three family residence? ☐ Yes ☐ No
Does a disabled person reside in the residence? ☐ Yes ☐ No

**If answer to either question is no, do not complete the remainder of this form.
Property is not eligible for exemption.**

5. Name of disabled person: _____
Relationship to owner of property: _____

6. Description of nature of disabled person's permanent physical impairment which substantially limits one or more major life activities (e.g. walking): _____

7. Description of improvement to property: _____

8. Date of completion of improvement: _____

9. Cost of improvement: _____

IF DISABLED PERSON IS LEGALLY BLIND, ATTACH CERTIFICATE FROM STATE COMMISSION FOR THE BLIND AND VISUALLY HANDICAPPED AND ANSWER QUESTION 10, OR HAVE PHYSICIAN COMPLETE SECTION 2. IF DISABLED PERSON IS SUFFERING FROM A PERMANENT PHYSICAL DISABILITY OTHER THAN BLINDNESS, HAVE PHYSICIAN COMPLETE SECTION 2 AND DO NOT ANSWER QUESTION 10.

10. Explain how improvement facilitates and accommodates disabled person's use and accessibility of residence.

I certify that all statements made above are true and correct.

Signature of Owner (or Owner's Representative*)

Date

*If owner is physically unable to complete this form, it may be completed by the owner's spouse, child or parent, or by some other representative of the owner. Explain representative's relationship to the owner.

1. _____
Physician's name New York State License no. Date of Issue

3. Patient's name: _____

5a. Does patient have a permanent physical impairment which substantially limits one or more major life activities (e.g. walking)? ☐Yes ☐No

6. Explain how improvement to real property facilitates and accommodates patient's use and accessibility of property: _____

Signature of physician

Date

Date application filed _____ ☐ Application approved ☐ Application disapproved
Applicable taxable status date _____

(a) Assessed valuation of parcel including value attributable to improvements made to facilitate use and accessibility of property by physically disabled person..... \$_____

(b) Assessed valuation of parcel excluding value attributable to improvements made to facilitate use and accessibility of property by physically disabled person..... \$ _____

Assessed valuation of exemption granted [(a) less (b)] \$ _____

Exemption applies to taxes levied by or for:_____

Name of county, city, town, village or school district granting exemption

Date _____

Signature of assessor