



Must be Filed by March 1, 2026

Department of Taxation and Finance
Office of Real Property Tax Services

RP-459-c

(12/24)

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.

Names of owners (if the applicant does not own the property, see <i>Special instructions for tenants with life interests</i> in the instructions)							
Mailing address of owners (number and street or PO Box)			Location of property (street address)				
City, village, or post office		State	ZIP code	City, village, or post office		State	ZIP code
Daytime contact number		Evening contact number		School district			
Email address		Tax map number of section/block/lot: Property identification (see <i>tax bill or assessment roll</i>)					
Names of any non-owner spouses							
Addresses of primary residences 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 boxes to indicate the documents 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 benefits

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

Order from the Workers' Compensation Board awarding compensation for a permanent total disability or permanent partial disability

3 Mark an **X** in the appropriate boxes to indicate the documents submitted 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 the use, and the portion that is used in that manner.

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 the return (if you filed 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 Owners	
A Name of owners	B FAGI
See Attached	

7a Total FAGI of owners (add column B)

7a

FAGI of Spouses Who Are Not Owners	
A Name of spouses if not owner of property	B FAGI
See Attached	

7b Total FAGI of spouses (add column B)

7b

7c Total FAGI of owners and spouses (add lines 7a and 7b)

7c

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

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 If a portion of any income specified on line 7c or line 8 was used to pay for an owner's care in a residential healthcare facility, enter the amount here. Attach proof of the amount paid. If not applicable, enter **0**. (see *instructions*)

10

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 Are any children including those of tenants or lessees, residing on the property and attending 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 and location of each school:

11b Were any 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 _____

Exemption applies to taxes levied by or for:

Proof of disability submitted
 Proof of ownership submitted
 Proof of income submitted
 Application approved
 Application denied

Town ____%
 County ____%
 School ____%
 Village ____%
 City ____%

Assessor's name

Date