



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

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

Authorization for exemption: Section 459 of the Real Property Tax Law authorizes any county, city, town or village, after a public hearing, to adopt a local law, or a school district to adopt a resolution, granting a real property tax exemption equal to the amount of any increase in value of property attributable to improvements made for the purpose of facilitating and accommodating the use and accessibility of the property by (a) a resident owner of the property who is physically disabled, or (b) a member of the resident owner's household who is physically disabled, if the member of the household resides on the property. The local law or resolution may provide that the exemption will apply to improvements constructed prior to the effective date of the local law or resolution.

To qualify as physically disabled, an individual must submit to the assessor a certified statement (Section 2 of form RP-459) from a physician licensed to practice in New York State which states that the individual has a permanent physical impairment which substantially limits one or more of the individual's major life activities (e.g. walking). An individual who has obtained a certificate from the State Commission for the Blind and Visually Handicapped stating that he or she is legally blind may attach that certificate to this form in lieu of the physician's certified statement included in Section 2 of the form.

Each county, city, town, village, or school district must act on its own behalf and the exemption applies only to taxes levied by or on behalf of the county, city, town, village or school district granting the exemption. For example, an exemption granted by the county would apply only to county taxes, and an exemption granted by a town would apply only to town taxes. The assessor cannot approve any exemption application unless the county, city, town, village, or school district has adopted a local law or resolution authorizing the exemption.

Place of filing application: Application for exemption from city, town and village taxes should be filed with the city, town or village assessor. Application for exemption from county or school district taxes should be filed with the city or town assessor who prepares the assessment roll used to levy county or school taxes. In Nassau County, applications for exemption from county, town or school district taxes should be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town or school district taxes should be filed with the Tompkins County Division of Assessment.

Time of filing application: The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided by the Real Property Law, the taxable status date is March 1. In Nassau County towns, taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, taxable status date is determined from charter provisions and the city assessor should be consulted to determine the appropriate date. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations.