NEW YORK STATE Department of Taxation and Finance Office of Real Property Tax Services



## STATE 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.

Names of owners (if the applicant does	not own the property, see Special Instruct	ions for tenants with life interests in the instruction	ons)	
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 tax bill or assessment roll)		
Names of any non-owner spouses				
Addresses of primary residences if differ	rent 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 <b>X</b> in the appropriate boxes to indicate the documents submitted with your <b>previous</b> application as proof of your permanent disability ( <i>see instructions</i> ). Proof of permanent disability
	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	Have you received this exemption before?
	If No, <b>stop</b> . Do <b>not</b> complete this form. Apply for this exemption using Form RP-459-c, <i>Application for Persons with Disabilities and Limited Incomes</i> .
1a	Does the owner with the disability presently occupy the premises as their legal residence?
	If Yes, skip to line 5.
4b	Is an owner receiving medical care as an inpatient in a residential healthcare facility?
	If Yes, enter the name and location of the facility.

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7a

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 7a through 7d.

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				
Α		В		
Name of owners		FAGI		
	-			
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>B</b> FAGI
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 <b>0</b>	8	
9	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 <b>0</b> . (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 <i>instructions</i> ), enter the unreimbursed medical and prescription drug costs (deduct any amounts reimbursed by insurance)	. 10	
	<b>Note:</b> There are various adjustments to income regarding eligibility for this exemp are subject to local option by your taxing jurisdictions (municipality, school district determine your income after applying the adjustments available in your taxing juri	, and county). The assessor will	
11	Are any children including those of tenants or lessees, residing on the property ar public school, grades Pre-K through 12?		]
	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 attending a particular school within the school district?		

## 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:

