



**First-Time  
Property Tax Exemption Application For  
Persons with Disabilities & Limited Income**  
**You must apply no later than February 1, 2023**

Dear Property Owner:

Enclosed is the first-time application for the partial tax exemption for **Persons with Disabilities and Limited Incomes (RPTL 459)**.

Either come in person (**bring your supporting documents**) to the City of Rochester, Bureau of Assessment, City Hall-Room 101A, 30 Church Street or mail in your application. Due to COVID-19 and social distancing guidelines, we urge you to call 585-428-6994 and schedule an appointment for any business day between 9:00 AM and 4:00 PM. The last date to legally file is **February 1, 2023**.

Last year's (**2021**) income information is requested on the application. You should already have the necessary income tax returns, social security forms, bank interest statements, etc., you will need to file. We request that you bring or mail in: your complete **2021 Federal and State** tax returns (including copies of any attached schedules). **If you do not file tax returns**, please submit copies of all your **2021** income statements to verify the income received. The Assessment staff will complete the income calculation portion of the application.

Approved Disability Exemptions in the City of Rochester **reduce real property taxes for the City, School & County of Monroe tax bill**. Depending on your **2021** income (which cannot exceed **\$37,400\***) tax abatements range from 50% down to 5% of your assessment.

**\*PLEASE NOTE: THE CURRENT MAXIMUM INCOME LEVEL IS \$37,400. NEW YORK STATE RECENTLY PASSED LEGISLATION RAISING THE MAXIMUM TO \$58,400. THEREFORE, YOU ARE ENCOURAGED TO SUBMIT YOUR COMPLETED APPLICATION ALONG WITH YOUR INCOME PENDING ADOPTION OF THE NEW INCOME LEVELS BY THE CITY OF ROCHESTER AND COUNTY OF MONROE.**

If you or your spouse will be age 65 by **December 31, 2023** – you may be eligible for a Seniors Exemption. Disabled Veterans may also be eligible for Veterans Exemptions as well. Please provide your birth date and information on your military service (DD214), if any.

We look forward to helping you. If you need assistance completing the forms or have any questions, please call the **Exemption Hot-Line at (585) 428-6994** during business hours.

Sincerely,

Michael S. Zazzara  
City Assessor





**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES**

**RP-459-c (9/09)**

**Rev. 9/22**

by City of Rochester

**APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF  
PERSONS WITH DISABILITIES AND LIMITED INCOMES**

**Must Be Filed With The City of Rochester By February 1, 2023**

APPLICATION MUST BE FILED WITH YOUR LOCAL ASSESSOR BY TAXABLE STATUS DATE

Do not file this form with the Office of Real Property Tax Services.

General information and instructions for completing this form are contained in RP-459-c-Ins

1. Name and telephone no. of owner(s) \_\_\_\_\_  
 \_\_\_\_\_  
 Day No. (     ) \_\_\_\_\_  
 Evening No. (     ) \_\_\_\_\_  
 E-mail address (optional) \_\_\_\_\_
2. Mailing address of owner(s) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
3. Location of property (see instructions):  
 Street address \_\_\_\_\_  
 City/Town \_\_\_\_\_ Village (if any) \_\_\_\_\_  
 School District \_\_\_\_\_  
  
 Property identification (see tax bill or assessment roll)  
 Tax map number or section/block/lot \_\_\_\_\_
4. Description of nature of applicant's physical or mental impairment which currently substantially limits one or more major life activities (e.g. walking) \_\_\_\_\_
5. Indicate documents submitted with application as proof of disability (See instruction #5)  
 Award letter from Social Security Administration of entitlement to social security disability insurance (SSDI) or supplemental security income (SSI)  
 Award letter from Railroad Retirement Board of entitlement to railroad retirement disability benefits  
 Certificate from State Commission for the Blind and Visually Handicapped stating that applicant is legally blind  
 Award letter from United States Postal Service certifying disability pension  
 Award letter from United States Department of Veterans Affairs certifying disability pension
6. Indicate document submitted with application as proof of ownership (See instruction #6):  
 Deed            Mortgage            Other (specify)
7. Do all the owners of the property presently occupy the premises as their legal residence?  Yes    No  
 If answer to question 7 is No, is an owner receiving medical care as an in-patient in a residential health care facility?  Yes    No   If answer is Yes, specify name and location of the facility. \_\_\_\_\_  
 \_\_\_\_\_
8. Is any portion of the property used for other than residential purposes (farming, commercial, vacant land, professional office, etc.)?  Yes    No   If answer is Yes, explain such use and describe the portion that is so used. \_\_\_\_\_  
 \_\_\_\_\_
9. **2021** Income of each owner and spouse of each owner for the calendar year immediately preceding date of application **MUST** be set forth on next page (attach additional sheets if necessary). See instruction #9 for income to be included. (NOTE: Income does NOT include gifts, inheritances or a return of capital.)

Name of owner(s)	2021 Source of income	Amount of income
_____	_____	_____
_____	_____	_____
_____	_____	_____

  

Name of spouse(s) if not owner of property	2021 Source of income of spouse(s)	Amount of income of spouse(s)
_____	_____	_____
_____	_____	_____
_____	_____	_____

Subtotal income of owner(s) and spouse(s)      \$ \_\_\_\_\_

10. Of the income specified in #9 how much, if any, was used to pay for an owner's care in a residential health care facility? (See instruction #10)  
 (Attach proof of amount paid: enter zero if not applicable.)  
 (#9 minus #10)

\$ \_\_\_\_\_  
 \$ \_\_\_\_\_

11. If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which property is located (see instructions #11), complete the following:

(a) Medical and prescription drug costs;      \$ \_\_\_\_\_

(b) Subtract amount of (a) paid or reimbursed by insurance:      \$ \_\_\_\_\_

(c) Unreimbursed amount of (a) (attach proof of expenses and reimbursement, if any; enter zero if option not available):      \$ \_\_\_\_\_

Total income of owner (s) and spouse (s) [#10 minus #11 (c)]      \$ \_\_\_\_\_

12. Did the owner or spouse file a federal or New York State Income Tax return for the preceding year?  
 Yes     No    If answer is Yes, attach copy of such return or returns. (See instruction #12.)

13. Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades K through 12?     Yes     No

If Yes, show name and location of school(s): \_\_\_\_\_  
 \_\_\_\_\_

If Yes, 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

I certify that all statements made on this application are true and correct.

**Signature**  
**All Owners Must Sign**                      **Date of Birth**                      **Marital Status**                      **Phone No.**                      **Date**

\_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_  
 \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_                      \_\_\_\_\_

**SPACE BELOW FOR USE OF ASSESSOR**

Date application filed \_\_\_\_\_      Exemption applies to taxes levied by or for:

Application approved       Application disapproved       County       Town

Proof of disability submitted       Proof of ownership submitted       School       Village

\_\_\_\_\_  
 Assessor's signature

\_\_\_\_\_  
 Date