



**First-Time
Property Tax Exemption Application For
Persons with Disabilities & Limited Income**
You must apply no later than February 1, 2024

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. The last date to legally file is **February 1, 2024**.

Last year's (**2022**) 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 **2022 Federal and State** tax returns (including copies of any attached schedules). **If you do not file tax returns**, please submit copies of all your **2022** income statements to verify the income received and fill out the worksheet included with this application. 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 **2022** income (which cannot exceed **\$58,400**) tax abatements range from 50% down to 5% of your assessment.

If you or your spouse will be age 65 by **December 31, 2024** – 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





Department of Taxation and Finance
Office of Real Property Tax Services

RP-459-c

Application for Partial Tax Exemption
For Real Property of Persons with
Disabilities and Limited Incomes

For help completing this application, see Form RP-459-c-Ins, 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.

Form with fields: Name(s) of owner(s), Mailing address of owner(s), Location of property, 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, Name(s) of any non-owner spouse(s), Address(es) of primary residences(s) if different from above.

1 Describe the nature of your physical or mental impairment which substantially limits one or more major life activities, such as walking.

2 Mark an X in the appropriate box(es) to indicate the document(s) 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 (SSI)
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

3 Mark an X in the appropriate box(es) to indicate the documents provided 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 such use, and the portion that is so used.

6a List the income 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 and the income to be included.)

Income of Owner(s)		
A Name of owner(s)	B Source of income	C Amount of income
6b Total income of owner(s) (add column C)		6b

Income of Spouse(s) Who Are Not Owners		
A Name of spouse(s) if not owner of property	B Source of income of spouse(s)	C Amount of income of spouse(s)
6c Total income of spouse(s) (add column C)		6c
6d Total income of owner(s) and spouse(s) (add lines 6b and 6c)		6d

7a Of the income specified in line 6d, what amount was used to pay for an owner's care in a residential healthcare facility? (Attach proof of the amount paid; enter 0 if not applicable; see instructions)

7a	
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7b Total income of owner(s) and spouse(s) (subtract line 7a from line 6d)

7b	
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8 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), complete the following:

8a Unreimbursed medical and prescription drug costs

8a	
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8b Total income of owner(s) and spouse(s) (subtract line 8a from line 7b)

8b	
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9 Did the owner or their spouse file a federal or New York State 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(s). (see instructions)

10a Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades Pre-K through 12? Yes No

If No, skip to *Certification*.

10b List the name(s) and location(s) of each school.

10c 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

Certification

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief and I (we) understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years, and a fine of not more than \$100.

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:

- Town _____%
- County _____%
- School _____%
- Village _____%
- City _____%

Assessor's name	Date
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**Income Worksheet for Persons with
Disabilities and Limited Income**

To be used by individuals filing Forms RP-459c or RP-459c-Rnw who are **not** required to file a federal income tax return.

Name of owner(s) and owner(s) spouse(s)

Location of property

Street address	City/town
Village (if any)	School district

Applicable income tax year (see note below)

Note: In localities where the taxable status date is **before** April 15, the applicable income tax year is two years prior to the current calendar year. In localities where the taxable status date is **on or after** April 15, the applicable income tax year is the most recent calendar year. To confirm if your locality has a taxable status date of April 15 or later, see Form RP-459-I.
Enter the amounts below that would have been reported if you were required to file a federal or state income tax return (round to the nearest dollar, drop amounts that are less than 50 cents (for example, \$1.39 becomes \$1) or nearest whole dollar). increase amounts that are 50 cents or more to the next dollar (for example, \$2.50 becomes \$3).

1 Total wages, salaries, and tips (attach W-2(s))	1	
2 Total interest income and dividends	2	
3 Unemployment compensation	3	
4 Total IRA distributions (attach all Forms 1099-R)	4	
5 Total pensions and annuities other than IRA's (attach all Forms 1099-R)	5	
6 Total Social Security benefits (attach Form SSA1099)	6	
7 Other income	7	
Types of other income: _____		
8 Add lines 1 through 7. Enter the total on line 6b of Form RP-459c or RP-459c-Rnw...	8	

Certification

I (we) certify that all of the above information is correct and that I am (we are) not required to file a federal income tax return.

All owner(s) and their spouse(s) **must** sign and date below.

Signature	Date
Signature	Date
Signature	Date
Signature	Date