



## Renewal Application Persons with Disabilities & Limited Income

**The legal deadline for filing your renewal is no later than February 1, 2024**

Dear Renewal Applicant:

Enclosed is the renewal application for the partial tax exemption for Persons with Disabilities & 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**.

**PLEASE READ ALL DIRECTIONS AND QUESTIONS CAREFULLY.** Include copies of your **2022** Social Security SSA-1099 statement (or other disability pension statement) and your complete **2022** Federal and New York State tax returns (including schedules) if you are required to file. If you do not file tax returns, you must submit all **2022** year end 1099 statements to verify all of the **2022** income received and fill out the worksheet included with your renewal application.

**You should have already received the 2022 papers you need to file your renewal.** Your completed **application must be received by the Bureau of Assessment no later than Monday, February 1, 2024.** Prompt renewal will help assure that you continue to receive the benefits of this exemption.

**The Assessment staff will complete the income portion of the renewal application.** Your **2022** income cannot exceed **\$58,400**. We encourage you to submit your application even if you believe the household income is somewhat over the limit, just to be sure.

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.

As always, we are available to help you. Please call the **Exemption Hot-Line at (585) 428-6994** Monday through Friday between 9:00 a.m. and 5:00 p.m. if you need assistance.

Sincerely,

Michael S. Zazzara  
City Assessor





Department of Taxation and Finance  
Office of Real Property Tax Services

**RP-459-c-Rnw**

# Renewal 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.

Name(s) of owner(s)			
Mailing address of owner(s) (number and street or PO Box)		Location of property (street address)	
City, village, or post office	State	ZIP code	City, village, or post office
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)	
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 currently 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 **previous** application as proof of your permanent disability (see instructions):

- Proof of permanent disability .....
- 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** Have you received this exemption before? ..... Yes  No   
If No, **stop**. Do **not** complete this form. Apply for this exemption using Form RP-459-c, *Application for Partial Tax Exemption for Real Property of Persons with Disabilities and Limited Incomes*.

**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.)

<b>Income of owner(s)</b>		
<b>A</b> Name of owner(s)	<b>B</b> Source of income	<b>C</b> Amount of income
<b>6b Total income of owner(s) (add column C) .....</b>		<b>6b</b>

<b>Income of spouse(s) who are not owners</b>		
<b>A</b> Name of spouse(s) if not owner of property	<b>B</b> Source of income of spouse(s)	<b>C</b> Amount of income of spouse(s)
<b>6c Total income of spouse(s) (add column C) .....</b>		<b>6c</b>
<b>6d Total income of owner(s) and spouse(s) (add lines 6b and 6c) .....</b>		<b>6d</b>

**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) .....

<b>7a</b>	
-----------	--

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

<b>7b</b>	
-----------	--

**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 .....

<b>8a</b>	
-----------	--

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

<b>8b</b>	
-----------	--

**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
-----------------	------



# 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