

Exemption for persons with disabilities

Local governments and school districts in New York State can opt to grant a reduction on the amount of property taxes paid by qualifying persons with disabilities.

To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements.

The basic exemption is a 50% reduction in the assessed value of the legal residence of the qualifying disabled person. For the basic exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000.

Localities have the further option of giving exemptions of less than 50% to persons with qualifying disabilities whose incomes are more than \$29,000. Under this option, called the "sliding-scale" option, a qualifying owner can have a yearly income as high as \$37,399.99 and get a 5% exemption in places that are using the maximum limit.

Please check with your local assessor or the clerks of the local governments and school district involved to determine which local options, if any, are in effect.

Application form

Use [Form RP-459-c](#) Application for partial tax exemption for real property of persons with disabilities and limited incomes

[Instructions](#) are also available

File the form with your municipal assessor

Application deadline

In most communities, the deadline for submitting exemption applications is March 1. However, the dates vary in some cities and counties. Please confirm the date with your assessor. You can find contact information for your assessor in our [Municipal Profiles](#).

When the property is owned by one or more persons, and one or more of the owners qualify for this exemption while others qualify for the [Senior Citizens' Exemption](#), the owners have the option of choosing the more beneficial exemption.

Eligibility requirements

Eligibility for the Exemption for Persons with Disabilities is based on:

- [the individual's disability](#)
- [income](#)
- residency
- ownership

Residency requirements - The property must be the "legal residence" of the disabled person and must be occupied by that person unless he or she is absent from the property while receiving health-related services as an inpatient of a residential health care facility (a residential health care facility is a nursing home or other facility that provides lodging, board, and physical care including, but not limited to, the recording of health information, dietary supervision, and supervised hygienic services)

The property also must be used exclusively for residential purposes. If a portion of the property is used for other than residential purposes, the exemption will apply only to the portion that is used exclusively for residential purposes.

Ownership requirements - All of the owners must be persons with disabilities. Exceptions are made in cases where the property is owned by husband and wife, or by siblings. In those cases, only one needs to have a disability.

Life estates and trusts - The life tenant is entitled to possession and use of the property for the duration of his or her life and is deemed the owner for all purposes, including taxation. The exemption also may be allowed if the property is in trust and all the trustees or all the beneficiaries qualify.

Cooperative apartments - Municipalities are authorized to grant the exemption to seniors who own shares in residential cooperatives. If granted, you would receive adjustments to your monthly maintenance fees to reflect the benefit of that exemption.

School-age children - If you have children living in your home and attending public school, you generally are not eligible for the Exemption for Persons with Disabilities. If the child attends a private or parochial school, you can still receive the exemption.

School districts can opt to offer the exemption even if the children in the home are attending public school. However, the school district must require satisfactory proof that the child was not brought into the residence primarily for the purpose of attending a particular school within the district.

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