



Town of Irondequoit

RP-459-c Exemption for Persons with Disabilities School Tax Bill **2027-2028**/ Town & County Bill **2028**

****This exemption must be renewed every year.****

Step 1: Complete the application. (RP-459-c or RP-459-c-Rnw)

- **RP-459-c** is for new applicants.
- **RP-459-c-Rnw** is for renewals.

Step 2: Gather all necessary supporting documentation.

- We do **not** need a copy of your deed or mortgage.
- Copy of your **Award Letter** (NEW applicants only)
- Copies of unexpired NY driver's licenses for each owner and any non-owner spouses (*preferred*)
 - Other acceptable documents that can be used to prove age and residency are:
 - unexpired NY state-issued ID card (age and residency)
 - birth certificate (age only)
 - current voter registration (residency only)
 - unexpired vehicle registration (residency only)
- Copy of **2025 Federal Income Tax** return, including all Schedules
 - We do **not** need your New York State Income Tax return.
 - If you did not file a federal income tax return, you must complete **Form RP-459-c-Wkst** (on the back side of this page).
- Copies of all 2025 income documents, such as:
 - W-2s and/or W-2Gs
 - 1099s (Social Security, interest, dividends, IRAs, pensions, annuities, miscellaneous income, and/or non-employee compensation)

Step 3: Turn in your completed application and all supporting documentation to the Assessor's office by **March 1, 2027**.

- **Why wait? You already have your 2025 income documents. Turn in your application ASAP to avoid lines!**
- OWNERS under 65 and with **2025 GROSS INCOME** of \$58,400 or less (including full Social Security, not just the taxable portion) may qualify for this exemption.
- We will only accept your application with ALL the required paperwork.
- Bring copies of your supporting documents, or we can make copies for **25¢ per page, cash only**.
- If you submit your application by mail, please include an email address so we can send confirmation it was received in our office. If you want a paper receipt and/or do not have an email address, please send a self-addressed stamped envelope to get a receipt by mail that confirms your application was received. Do NOT mail in original income documents – only mail in copies.



Income Worksheet for Exemption for Persons With Disabilities and Limited Incomes

To be used by individuals filing Forms RP-459-c or RP-459-c-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-c-I.

Enter the amounts below that would have been reported if you were required to file a federal income tax return (round to the nearest whole dollar). To round to the nearest dollar, drop amounts that are less than 50 cents (for example, \$1.39 becomes \$1) or 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. List type(s) and amount here:	7	
8 Add lines 1 through 7. Enter the total on line 8 of Form RP-459-c or RP-459-c-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	Commissioner of deeds or notary public
Signature	Date	
Signature	Date	
Signature	Date	