



Town of Irondequoit

RP-459-c Exemption for Persons with Disabilities

School Tax Bill **2026-2027**/ Town & County Bill **2027**

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

1. Complete the application. (RP-459-c)

- **NEW** applications: **Must include a copy of your Award Letter.** Skip question #3 and question #9.
- **ALL** applications:
 - All resident owners must sign and date the application.
 - Proof of age and residency is needed for each owner and any non-owner spouses: driver's license or government-issued ID, voter registration, and/or vehicle registration

2. Gather all necessary supporting documentation.

If a TAX PROFESSIONAL prepares your taxes, include:	If you SELF-PREPARE your taxes, include:	If you do NOT file an income tax return, include:
○ Award Letter (NEW applicants only) ○ Proof of age and residency for each owner and any non-owner spouses ○ Copy of 2024 Federal Income Tax Return, including <u>all</u> Schedules ○ Copy of <u>all</u> 2024 Social Security 1099s ○ Do <u>NOT</u> fill out Form RP-459-c-Wkst (on the back side of this page)	○ Award Letter (NEW applicants only) ○ Proof of age and residency for each owner and any non-owner spouses ○ Copy of 2024 Federal Income Tax Return, including <u>all</u> Schedules ○ Copy of <u>all</u> 2024 W2s ○ Copy of <u>all</u> 2024 1099s for Social Security, interest, dividends, IRAs, pensions, and/or annuities ○ Do <u>NOT</u> fill out Form RP-459-c-Wkst (on the back side of this page)	○ Award Letter (NEW applicants only) ○ Proof of age and residency for each owner and any non-owner spouses ○ Fill out Form RP-459-c-Wkst (on the back side of this page) ○ Copy of <u>all</u> 2024 W2s ○ Copy of <u>all</u> 2024 1099s for Social Security, interest, dividends, IRAs, pensions, and/or annuities

3. Turn in your completed application and all supporting documentation to the Assessor's office by **March 1, 2026**.

- **Why wait? You already have your 2024 income documents. Turn in your application ASAP to avoid lines!**
- **OWNERS** under 65 and with **2024 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.
- You can make your own copies of your documentation, or we can make copies for 25¢ per page, cash only.
- If you submit your application by mail, please include an email address to get 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	