



RETURN BY MAY 1, 2025 (No Exceptions)

Department of Taxation and Finance
Office of Real Property Tax Services

RP-459-c

Application for Exemption for
Persons with Disabilities and
Limited Incomes

Please be sure to answer all questions and sign application.

For help completing this application, see Form RP-459-c-I, 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. If ownership is in the name of a Trust, a copy of the complete Trust must be submitted.

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): You must provide a copy of your Award or Certificate.

- 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): Not required

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. A copy of your drivers license/ID must be submitted with this application.

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.

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The 2024 income for all owners and owners' spouse(s) must be reported.

6 Did the owner or spouse file a federal income tax return for the applicable income tax year? (2024 Federal Tax Return) (see instructions to determine the applicable income tax year) Yes No

If Yes, attach a copy of such return (if you did file a return or returns for the applicable income tax year, but do not have a copy, see the instructions). A copy of your 2024 Federal Tax Return and all supporting documentation must be submitted with this application.

If No, complete Form RP-459-c-Wkst, *Income Worksheet for Exemption for Persons with Disabilities and Limited Incomes*. Any spouse or owner completing Form RP-459-c-Wkst should skip questions 7 through 7c. Complete the attached worksheet using your 2024 income. A copy of all income documentation must be submitted with this application (1099's, W-2's etc).

7 List the federal adjusted gross income (FAGI) 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.)

A copy of all 2024 income documentation must be submitted with this application.

USE YOUR COMBINED 2024 INCOME		FAGI of Owner(s)	
		A	B
		Name of owner(s)	FAGI
For Town/County, the total combined income limit for the 2025 application is a maximum of \$58,399 (the Federal Adjusted Gross Income "FAGI")			
Other income adjustments may apply. School limits may be different.			
7a Total FAGI of owner(s) (add column B)			7a

FAGI of Spouse(s) Who Are Not Owners	
A	B
Name of spouse(s) if not owner of property	FAGI

7b Total FAGI of spouse(s) (add column B) **7b**

7c Total FAGI of owner(s) and spouse(s) (add lines 7a and 7b) **7c**

8 Enter total income from Form RP-459-c-Wkst, line 8. Enter 0 if not applicable **8**

9 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), enter the unreimbursed medical and prescription drug costs (deduct any amounts reimbursed by insurance) **9**

10 Of the income specified on line 7c or line 8 how much, if any, was used to pay for an owner's care in a residential health care facility? Attach proof of amount paid; enter 0 if not applicable (see instructions.) **10**

Note: There are various adjustments to income regarding eligibility for the exemption. Some of the adjustments are subject to local option by your taxing jurisdictions (municipality, school district, and county). The assessor will determine your income after applying the adjustments available in your taxing jurisdictions.

11 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 Yes, complete lines 11a and 11b. **(This will be verified with the school district.)**
 If No, skip to *Certification*.

11a List the name(s) and location(s) of each school:

11b 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

Is any portion of your property rented to a tenant or family member? Yes [] No []

Certification

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief.
Be sure that you have answered all questions before signing below.

Signature (If more than one owner, all must sign)	Birth Date	Marital status	Phone number	Date
_____	_____			
_____	_____			
_____	_____			
_____	_____			
_____	_____			
_____	_____			

IMPORTANT NOTE: If your exemption application is approved, the exemption will go into effect on your 2026 taxes (starting with the April Town/County tax bill).

For Assessor's Use Only

Date application filed _____

Exemption applies to taxes levied by or for:

- Proof of disability submitted
- Proof of ownership submitted
- Proof of income submitted
- Application approved
- Application denied

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

Assessor's name	Date
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Department of Taxation and Finance
Office of Real Property Tax Services

RP-459-c-Wkst
(12/23)

**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)

If property is owned in the name of a Trust, a complete copy of the Trust must be submitted with this application.

Location of property

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

Applicable income tax year (see note below) **2024**

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).

Be sure to answer all questions and sign the worksheet.

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	

All income supporting documentation must be submitted with this application (1099's, W-2's etc).

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.

Be sure that you have answered all questions before signing below.

Signature	Date	Commissioner of deeds or notary public
Signature	Date	
Signature	Date	
Signature	Date	

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FILING DEADLINE IS MAY 1st, 2025

Residential RENTAL Income Statement For Calendar Year 2024

Town of Cortlandt

Office of the Assessor
1 Heady Street
Cortlandt Manor, NY 10573

****Please complete this form only
if part of your property is rented.****

Name of Owner(s): _____

Property Address: _____

Section/Block/Lot: _____

If a portion of your property is rented and you do not file a tax return, you must complete this form.

~ Check type of residence: [] 2-Family [] 3-Family [] 4-Family [] Other (accessory apt., cottage, in-law suite, etc.)

~ Are the expenses listed below for your ENTIRE residence? [] YES [] NO

~ Are the expenses listed below for the rental portion ONLY? [] YES [] NO

Residential Rental	ANNUAL INCOME
GROSS RENT:	
	ANNUAL EXPENSES
Real Estate Taxes	
Homeowners Insurance	
Maintenance/Repairs	
Heat <i>(if tenant does not pay)</i>	
Water <i>(if tenant does not pay)</i>	
Gas <i>(if tenant does not pay)</i>	
Electric <i>(if tenant does not pay)</i>	
Other Expenses _____	
Other Expenses _____	
TOTAL ANNUAL EXPENSES:	
NET ANNUAL INCOME:	