CHAPTER 84: DISABILITY EXEMPTIONS

§ 84.1 Purpose

To implement the authority granted to local tax jurisdictions by various provisions of the Real Property Tax Law, which provisions authorize local taxing jurisdictions to grant certain real property tax exemptions for properties in which persons who are disabled reside.

§ 84.2 Physical Improvement Exemption

The exemption allowed by §459 Real Property Tax Law is hereby granted to those properties, which qualify as set forth in said Section.

§ 84.3 Graduated Income Exemption

The graduated income exemption permitted by § 459-c(1)(b) of the New York State Real Property Tax Law is hereby granted to those who otherwise qualify as set forth in said section as follows:

Exemption Percentage	**Annual Income Ranges**
50%	Up to $41,000.00
45%	$41,000.01 or more but less than $42,000.00
40%	$42,000.00 or more but less than $43,000.00
35%	$43,000.00 or more but less than $44,000.00
30%	$44,000.00 or more but less than $44,900.00
25%	$44,900.00 or more but less than $45,800.00
20%	$45,800.00 or more but less than $46,700.00
15%	$46,700.00 or more but less than $47,600.00
10%	$47,600.00 or more but less than $48,500.00
5%	$48,500.00 or more but less than $49,400.00”

Historical Notes

§84.3-amended (Graduated income scale), LL #21-2006
§84.3-amended (Graduated income scale), LL #2-2023
§84.3-amended (Graduated income scale), LL#6-2024
§84.3-amended (Graduated income scale), LL#8-2024