

SUBJECT: PROPERTY TAX EXEMPTION FOR QUALIFIED HOME OWNERS WITH DISABILITIES

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons with disabilities; or owned by a husband, wife or both, or siblings, at least one of whom has a disability; and whose income, as defined pursuant to law, is limited by reason of such disability shall be partially exempt from taxation to the extent of percentum of the assessed valuation determined by the Board of Education if the owners meet the criteria enumerated in law and pursuant to board resolution.

For the purposes of this policy, and in accordance with law, a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working; and who is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act or is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act, or has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

No exemption shall be granted unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an in-patient of a residential health care facility as defined in the Public Health Law. In accordance with Real Property Tax Law, any exemption provided in accordance with this policy shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided however, that no parcel of real property may receive an exemption for the same tax purpose pursuant to both this policy and real property tax exemptions granted pursuant to the Real Property Tax Law for persons 65 years of age or over.

Similarly, exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education.

An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the State Commission for the Blind and Visually Handicapped shall be submitted as proof of disability.

Real Property Tax Law Sections 459-c and 467
Public Health Law Section 2801

Adopted: 8/12/25