

LOW INCOME DISABLED RPTL §459-C

Updated 2/6/2020

For 2020 Assessment Rolls

Code = 4193_

(2020 School Tax Rolls / 2021 County/Town, and 2021 Village Tax Rolls)

This information is believed to be accurate, but is not guaranteed. If you see an error please contact Real Property Tax Services.

			Ceiling For 50% Exemption	Maximum Income For Exemption	Sliding Scale	Latest Resolution	Local Options
COUNTY	13	DUTCHESS	24,000	32,400	5%	2016	C
SCHOOL	134601	ARLINGTON	29,000	37,400	5%	2004	
	130200	BEACON	N / A				
	372002	CARMEL	29,000	37,400	5%	2007	
	102801	TACONIC HILLS	29,000	37,400	5%	2014	
	132602	DOVER	N / A				
	372601	HALDANE	N / A				
	133201	HYDE PARK	24,000	32,400	5%	2004	
	135801	MILLBROOK	29,000	37,400	5%	2010	
	134001	PAWLING	N / A				
	134201	PINE PLAINS	24,000	32,400	5%	2005	
	131300	POK CITY	N / A				
	134801	RED HOOK	29,000	37,400	5%	2008	
	135001	RHINEBECK	21,500	29,900	5%	2004	
	134602	SPACKENKILL	29,000	37,400	5%	2007	B
	135601	WAPPINGER	29,000	37,400	5%	2007	B
	133801	WEBUTUCK	N / A				
TOWNS	130200	C/BEACON	18,500	26,900	5%	2000	
	131300	C/POUGHKEEPSIE	N / A				
	132000	AMENIA	N / A				
	132200	BEEKMAN	29,000	37,400	5%	2008	
	132400	CLINTON	18,500	26,900	10%	2008	
	132600	DOVER	N / A				
	132800	EAST FISHKILL	24,000	32,400	5%	2004	
	133089	FISHKILL	N / A				
	133200	HYDE PARK	18,500	26,900	5%	1999	
	133400	LAGRANGE	24,000	32,400	5%	2006	
	133600	MILAN	29,000	37,400	5%	2018	C
	133889	NORTHEAST	N / A				
	134089	PAWLING	N / A				
	134200	PINE PLAINS	29,000	37,400	5%	2006	
	134400	PLEASANT VALLEY	N / A				
	134689	POUGHKEEPSIE	N / A				
	134889	RED HOOK	19,500	19,500	None		
	135089	RHINEBECK	24,000	32,400	5%	2003	
	135200	STANFORD	26,000	32,400	5%	2007	
	135400	UNIONVALE	28,000	36,400	5%	2008	
	135689	WAPPINGER	24,000	32,400	5%	2004	A
	135889	WASHINGTON	27,000	35,400	5%	2018	A
VILLAGES	133001	FISHKILL	N / A				
	134001	PAWLING	N / A				
	134801	RED HOOK	N / A				
	134803	TIVOLI	N / A				
	135001	RHINEBECK	N / A				
	135801	MILLBROOK	N / A				
	133801	MILLERTON	N / A				
	134601	WAPPINGERS FALLS	N / A				
	&135601						

Local Options

- A Exclude unreimbursed medical expenses from income.
- B Allow exemption even if a child attending public school lives with owner.
(Only for schools.)
- C Allow exemption for co-operative apartments.

ALLOWABLE INCOME CEILINGS:

The income ceiling (maximum income) for a 50% exemption is \$3,000.

A taxing jurisdiction may choose a higher ceiling for a 50% exemption:

- between \$3,000 and \$24,000 beginning in 2004
- between \$3,000 and \$26,000 beginning in 2006
- between \$3,000 and \$27,000 beginning in 2007
- between \$3,000 and \$28,000 beginning in 2008
- between \$3,000 and \$29,000 beginning in 2009

Allowed income ceilings have changed on an irregular basis. Only the most recent allowed are shown. There was no change in the allowed ceiling for 2005.

SLIDING SCALE:

A taxing jurisdiction may choose a ceiling (referred to as "M") for a 50% exemption, and it may choose whether or not to adopt a sliding scale (down to 5%.) This differs from the sliding scale options allowed in the Senior's Exemption (RPTL§467.)

The current sliding scales are defined as:

	Income less than ceiling of:	M	Exemption 50%
Income	more than M but less than	M + 1,000	45%
	More than M + 1,000 but less than	M + 2,000	40%
	More than M + 2,000 but less than	M + 3,000	35%
	More than M + 3,000 but less than	M + 3,900	30%
	More than M + 3,900 but less than	M + 4,800	25%
	More than M + 4,800 but less than	M + 5,700	20%
	More than M + 5,700 but less than	M + 6,600	15%
	More than M + 6,600 but less than	M + 7,500	10%
	More than M + 7,500 but less than	M + 8,400	5%

Example:

The assessor determines that the property owner's applicable income is \$28,454.

The Town's income ceiling ("Maximum") is \$27,000 for a 50% exemption.

The County's ceiling ("Maximum") is \$24,000 for a 50% exemption.

	Town	County
Income	28,454	28,454
M	<u>27,000</u>	<u>24,000</u>
Income is greater than "M" by	1,454	4,454

For Town purposes, the income is more than M + 1,000 but less than M + 2,000. The Town exemption is 40%.

For County purposes, the income is more than M + 3,900 but less than M + 4,800. The County exemption is 25%.

Most assessors keep a chart showing the applicable dollar break-points for each of the sliding scales used in their town.