



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

**INSTRUCTIONS FOR APPLICATION FOR PARTIAL
EXEMPTION FOR REAL PROPERTY OF PHYSICALLY
DISABLED CRIME VICTIMS**

(See Property Tax Law, Section 459-b)

Authorization for exemption: Section 459-b of the Real Property Tax Law provides an exemption for the assessed value of improvements made to one-, two-, and three-family residences to accommodate a physical disability incurred by a victim of a crime or a Good Samaritan who is the property's owner, a member of the owner's household or a resident of the property. To qualify, the improvement needs to facilitate and accommodate the disabled person's use and accessibility of the property.

For purposes of this exemption, a victim of a crime (as defined in section 621(5) of the Executive Law) is one who personally suffers a physical injury as the direct result of a crime. A Good Samaritan (as defined in section 621(7) of the Executive Law) is one who is not a law enforcement officer but who (1) apprehends a person who committed a crime in the Samaritan's presence or who committed a felony, (2) who acts to prevent or attempts to prevent a crime, or (3) who assists a law enforcement officer in making an arrest.

To qualify as physically disabled, an individual must submit to the assessor a certified statement (Section 2 of form RP-459-b) from a physician licensed to practice in New York State which states that the individual has a permanent physical impairment which substantially limits one or more of the individual's major life activities (e.g. walking). An individual who has obtained a certificate from the State Commission for the Blind and Visually Handicapped stating that he or she is legally blind may attach that certificate to the form in lieu of the physician's certificate statement included in Section 2 of the form.

In addition, a copy of a police report pertaining to the crime, a report from Office of Victim Services, or other evidence that the physical disability was inflicted as the result of a crime must be attached to the application.

Filing of application: Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor. Application for exemption from village taxes must be filed with the assessor who prepares the assessment roll used in levying taxes. In Nassau County, application for exemption from county, town and school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town, village or school district taxes must be filed with the Tompkins County Division of Assessment.

Time of filing application: The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15.

Once the exemption has been granted, the exemption will continue so long as the improvements remain necessary to facilitate and accommodate the use and accessibility of the property by the resident crime victim or Good Samaritan who is physically disabled. It is not necessary to reapply for the exemption after the initial year in order for the exemption to continue.