

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) Real Property Tax Law is hereby granted to those who otherwise qualify as set forth in said section as follows:

	2006 Exemption Income Limits	2007 Income Limits (Beginning 7/1/07)	2008 Income Limits (Beginning 7/1/08)	2009 Income Limits (Beginning 7/1/09)
50%	\$26,000	\$27,000	\$28,000	\$29,000
45%	\$27,000	\$28,000	\$29,000	\$30,000
40%	\$28,000	\$29,000	\$30,000	\$31,000
35%	\$29,000	\$30,000	\$31,000	\$32,000
30%	\$29,000	\$30,900	\$31,900	\$32,900
25%	\$30,800	\$31,800	\$32,800	\$33,800
20%	\$31,700	\$32,700	\$33,700	\$34,700
15%	\$32,600	\$33,600	\$34,600	\$35,600
10%	\$33,500	\$34,500	\$35,500	\$36,500
5%	\$34,400	\$35,400	\$36,400	\$37,400

Historical Notes

§84.3 – Income scale amended, LL #21-06