

DISABILITIES AND LIMITED INCOMES EXEMPTION (RPTL 459-c)

Only the following taxing units have adopted this exemption

GENESEE COUNTY **16,500** (24,900)

TOWNS

Byron **16,500** (24,900)

VILLAGES

None

SCHOOL DISTRICTS

Alden **24,000** (32,400)

Brockport **26,000** (34,400)

Caledonia-Mumford **28,000** (36,400)

Royalton-Hartland **15,025** (23,425)

Bold-face numbers indicate the maximum income limits for granting a 50% exemption. The numbers in parentheses indicate the highest income allowed for receiving the exemption when there is a sliding scale schedule in effect. The sliding scale increments are an additional \$1,000 in income for the 45, 40, and 35% exemption levels, and an additional \$900 for the 30, 25, 20, 15, 10, and 5% levels. A minimum exemption level of 20, 10, or 5% may be present, dependent upon which local option has been adopted. The allowable maximum for granting a 50% exemption is \$29,000.

NOTE: Property may not receive an exemption under both this law and the senior citizen exemption (RPT-467) for the same tax purpose.