

EXEMPTION OPTIONS - 2019 - VILLAGES

VILLAGES	RPTL 467 1(a) INCOME LIMIT - 50%	DATE INCOME LIMIT UPDATED	RPTL 467 1(b) SLIDING SCALE % LIMIT		RPSL 467 5 BIRTHDAY OPTION	RPTL 467 5 (a) ACCEPT DUE TO EMERGENCY	RPTL 467 6(b) ELIMINATES FILING REQUIRE	RPTL 467 8 ACCEPT AFTER TAXABLE STATUS	RPTL 458 VETERANS RATIO	RPTL 458 5 VETERANS PROPORTIONAL	RPTL 458 (A) ALTERNATIVE VETERANS	RPTL 458(A) ALTERNATIVE VET LIMITS	RPTL 458(A)(7A) ALT VET GOLD STAR PARENTS	RPTL 458(B) COLD WAR VETERANS ADOPTED	RPTL 458(B) COLD WAR VET LIMITS	RPTL 458(B) COLD WAR DISABILITY LIMITS	RPTL 421 (F) RESIDENTIAL IMPROVEMENT	RPTL 444 A HISTORICAL ALTERATIONS/ REHABILITATION
ADDISON *	12,000	08/2007									02/2015	12,000		UPD 11/2018	15% 12,000	40,000		
AVOCA *	18,500	01/2001									11/2008	6,000		UPD 11/2017	15% 6,000	20,000		
BATH *	22,500	02/2007									YES	6,000						
SAVONA *	22,500	02/2007									01/1996	6,000						
CANISTEO *	7,200																	
COHOCTON *	0								YES									
S CORNING *	15,000	03/1995			1999													
RIVERSIDE *	16,500	05/2003					02/1997											
PAINTED POST*	20,500	02/2002	20	26,200							12/1998	12,000						
ALMOND *	6,500	01/1994	10	14,000	YES	YES		YES			YES	6,000						
ARKPORT *	0										08/1997	6,000						
N HORNELL *	20,000	11/2010									02/2016	6,000		03/2016	15% 6,000	20,000		
HAMMONDSPORT *	15,000	12/1995			YES					01/1995								
WAYLAND *	0								02/1995	06/1996	9,000							

SLIDING SCALE LIMITS - STATUTORY LIMIT

** EFFECTIVE FOR THE 2000 ASSESSMENT ROLL
 ++ EFFECTIVE FOR THE 2001 VILLAGE TAX ROLL
 * NON-ASSESSING UNIT VILLAGE

FROM	%	TO	
0	50	28,000	= M
28,000	45	29,000	= M + 1,000
29,000	40	30,000	= M + 2,000
30,000	35	31,000	= M + 3,000
31,000	30	31,900	= M + 3,900
31,900	25	32,800	= M + 4,800
32,800	20	33,700	= M + 5,700
33,700	15	34,600	= M + 6,600
34,600	10	35,500	= M + 7,500
35,500	5	36,400	= M + 8,400

**NOTE: THE STATE LEGISLATURE HAS ADOPTED THE STATUTORY
 LIMIT FOR BOTH SENIOR CITIZEN AND DISABILITIES (459C) AS FOLLOWS:**

Other options available but not allowed:
 RPTL 467.2: School age child living on property
 RPTL 467.3 (a): Medical/drug expense
 RPTL 467.3 (a): Exclude veterans disability compensation from income
 RPTL 459 (a): American Disabilities Act

07/01/2008	28,000 LIMIT
07/01/2009	29,000 LIMIT
07/01/2010	29,000 LIMIT
07/01/2011	29,000 LIMIT
07/01/2012	29,000 LIMIT