

**EXEMPTION OPTIONS - 2022 - VILLAGES**

VILLAGES	RPTL 467 1(a)	DATE	RPTL 467 1(b)		RPSL 467 5	RPTL 467 5 (a)	RPTL 467 6(b)	RPTL 467 8	RPTL 458	RPTL 458 5	RPTL 458 (A)	RPTL 458(A)	RPTL 458(A)(7A)	RPTL 458(B)	RPTL 458(B)	RPTL 458(B)	RPTL 421 (F)	
	INCOME	INCOME	SLIDING SCALE	SLIDING SCALE		ACCEPT	ELIMINATES	ACCEPT						ACCEPT	COLD WAR	COLD WAR		COLD WAR
	LIMIT - 50%	LIMIT	%	LIMIT	BIRTHDAY	DUE TO	FILING	AFTER	RATIO	PROPORTIONAL	ALTERNATIVE	ALTERNATIVE	ALT VET GOLD	VETERANS	COLD WAR	DISABILITY	IMPROVEMENT	
		UPDATED			OPTION	EMERGENCY	REQUIRE	TAXABLE			VETERANS	VET LIMITS	STAR PARENTS	ADOPTED	LIMITS	LIMITS		
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													
WAYLAND *	0											02/1995	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

RPTL 444 A HISTORICAL ALTERATIONS/ REHABILITATION	RPTL 459 DISABLED	RPTL 459 (C) DISABILITIES EXEMPTION	RPTL 459 (C) DISABILITIES EXEMPTION INCOME LIMIT	RPTL 459 (C) SLIDING SCALE	RPTL 466 A VOLUNTEER FIREFIGHTERS & AMBULANCE	RPTL 469 CONSTRUCTION FOR SENIOR LIVING QUARTERS	RPTL 483 B HISTORICAL BARNs	RPTL 485 B BUSINESS INVESTMENT	RPTL485 N RES/COMM EX PROGRAM	RPTL487 SOLAR & WIND	AG MKTS L 305 AG EXEMPTION APPLY SP DIST	RPTL 512 CHANGE THE DATE FOR GRIEVANCE DAY	VILLAGES
								50%					ADDISON
					02/2003			50%					AVOCA
	YES	02/2007	22,500		02/2003			50%					BATH
	YES	02/2007	22,500					50%					SAVONA
					01/2005			50%					CANISTEO
					02/2003			50%					COHOCTON
								0%					S CORNING
								50%					RIVERSIDE
11/2020					10/2003			50%					PAINTED POST
								50%					ALMOND
					13/2003			50%					ARKPORT
					02/2003			0%					N HORNELL
								50%					HAMMONDSPORT
					02/2003			50%					WAYLAND

2/96 COUNTY ADOPTED SECTION 301 OF AG & MARKETS LAW TO INCLUDE  
COMMERCIAL HORSE BOARDING OPERATIONS  
ELIGIBLE EXEMPTIONS WILL APPLY TO COUNTY, TOWN, & SCHOOL