

LOCAL LAW #2 OF 2014

**A LOCAL LAW ADOPTING
CERTAIN TAX ABATEMENT PROVISIONS
FOR LOCAL HOUSING AS AUTHORIZED
PURSUANT TO THE PROVISIONS OF §459-a OF THE
NEW YORK STATE REAL PROPERTY TAX LAW**

BE IT ENACTED by the Common Council of the City of Oneonta, as follows:

Section 1: The City of Oneonta herein adopts this local law to provide for the tax exemption of certain improvements or modifications to real property within the City from taxation and special ad valorem levies, but not special assessments, as authorized in section 459-a of the New York State Real Property Tax Law.

Title: Tax exemption for certain improvements to property made pursuant to the Americans with Disabilities Act of 1990.

1. The City hereby adopts by this local law a certain tax exemption pursuant to the provisions of Real Property Tax Law §459-a.
2. Real property altered, installed or improved subsequent to the Americans with Disabilities Act of 1990 (P.L. 101-336) for the purposes of removal of architectural barriers for persons with disabilities in existing property shall be exempt from taxation and special ad valorem levies as hereinafter provided.
3. Subject to the provisions of Article 52 of the Education Law, a copy of this local law shall be filed with the commissioner and with the Treasurer of Otsego County, the City Assessor and any other assessor or officer who prepares the assessment roll for property within the City of Oneonta or the City of Oneonta Consolidated School District.
4. Improvements to such real property shall be exempt pursuant to the following exemption schedule:

YEAR OF EXEMPTION	PERCENTAGE OF EXEMPTION
1	50
2	45
3	40
4	35
5	30
6	25
7	20
8	15

5. This Exemption shall be granted for alterations, installations or improvements unless such alterations, installations or improvements were commenced subsequent to the effective date of this local law. Notwithstanding the foregoing provision, if such alterations, installations or improvements were commenced prior to the effective date of this local law, such alterations, installations or improvements may receive an exemption pursuant to the exemption schedule of this section for the remainder of the authorized period of exemption as if such alterations, installations or improvements had been commenced on or after such effective date; provided, however, the property shall not be eligible for refunds of property taxes or special ad valorem levies paid prior to the effective date of the local law or resolution.

6. This exemption shall be granted only upon application by the owner or all the owners of such building on a form prescribed by the state board. The application shall be filed with the Assessor of the City on or before the appropriate taxable status date for the City.

7. If satisfied that the applicant is entitled to an exemption pursuant to this section, the assessor shall approve the application and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in subdivision three of this section. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

Section 2: A copy of this local law shall be filed with the commissioner and the Treasurer of the County of Otsego, and with the City of Oneonta Consolidated School District, all as may be required by New York State Law.

Section 3: This act shall take effect upon filing with the Secretary of State.

APPROVED BY THE COMMON COUNCIL:
SIGNED BY MAYOR:

February 4, 2014
February 18, 2014