

LOCAL LAW #1 OF 2014

**A LOCAL LAW ADOPTING
CERTAIN TAX ABATEMENT PROVISIONS
FOR LOCAL HOUSING AS AUTHORIZED
PURSUANT TO THE PROVISIONS OF §459 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 exemption of multiple dwellings constructed or substantially rehabilitated within the City from taxation and special ad valorem levies, but not special assessments, as authorized in section 459 of the New York State Real Property Tax Law.

Title : Exemptions for residential improvements for the physically disabled.

1. The City hereby adopts by this tax exemption by local law pursuant to the provisions of Real Property Tax Law §459.
2. Any improvement to any real property used solely for residential purposes as a one, two or three family residence shall be exempt from taxation to the extent of any increase in value attributable to such improvement if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by (a) a resident owner of the real property who is physically disabled, or (b) a member of the resident owner's household who is physically disabled, if such member resides in the real property.
3. This exemption shall apply to improvements constructed on or before January 1, 2014.
4. To qualify as physically disabled for the purposes of this section, an individual shall submit to the assessor a certified statement from a physician licensed to practice in the state on a form prescribed and made available by the commissioner which states that the individual has a permanent physical impairment which substantially limits one or more of such individual's major life activities, except that an individual who has obtained a certificate from the state commission for the blind stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement.
5. Such exemption shall be granted only upon application by the owner or all of the owners of the real property on a form prescribed and made available by the commissioner. The applicant shall furnish such information as the commissioner shall require. The application shall be filed together with the appropriate certified statement of physical disability or certificate of

blindness with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village.

6. If the assessor is satisfied that the improvement is necessary to facilitate and accommodate the use and accessibility by a resident who is physically disabled and that the applicant is entitled to an exemption pursuant to this section, the assessor shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted pursuant to this section on the assessment roll with the taxable property, with the amount of the exemption as determined pursuant to subdivision one of this section in a separate column. Once granted, the exemption shall continue on the real property until the improvement ceases to be necessary to facilitate and accommodate the use and accessibility of the property by the resident who is physically disabled.

Section 2: A copy of this local law shall be filed with the commissioner and the assessor of the County of Otsego, and the City of Oneonta Consolidated School District as 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**