

COUNTY OF ERIE

LOCAL LAW NO. 1 - 1984

LOCAL LAW INTRO. NO. 18 - 1983

A LOCAL LAW granting tax exemptions for improvements to certain real property for the purpose of accommodating owners who are physically disabled or members of their household who are physically disabled.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section I. The Erie County Legislature hereby finds and determines that the New York State Legislature has enacted Legislation contained in Section 459 of the Real Property Tax Law providing "...that an 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."

Section II. That pursuant to this Section 459 of the RPTL, the Erie County Legislature hereby empowers the local assessors to grant such tax exemptions for improvements to certain real property for the purpose of accommodating

owners who are physically disabled or members of their household who are physically disabled.

Section III. This exemption shall apply to improvements constructed prior to the effective date of this local law.

Section IV. To qualify as physically disabled for the purpose of this tax exemption, the 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 state board 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 and visually handicapped stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement.

Section V. 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 state board. 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.

Section VI. 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.

Section VII. 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 VIII. Effective date: This local law shall take effect on the second day of January 1984 or the next succeeding date after this local law takes effect, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.