

# STATE OF NEW YORK

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6452

2019-2020 Regular Sessions

## IN SENATE

June 11, 2019

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Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to permitting special districts to adopt a local law providing for an exemption for improvements to residential real property for the purpose of facilitating accessibility of such property to a physically disabled owner

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivisions 1 and 3 of section 459 of the real property  
2 tax law, as added by chapter 200 of the laws of 1983, subdivision 3 as  
3 further amended by subdivision (b) of section 1 of part W of chapter 56  
4 of the laws of 2010, are amended to read as follows:

5 1. After a public hearing, the governing body of a county, city, town  
6 or village may adopt a local law or a school district or special  
7 district may adopt a resolution, providing for an exemption pursuant to  
8 the provisions of this section. Such local law or resolution may provide  
9 that an improvement to any real property used solely for residential  
10 purposes as a one, two or three family residence shall be exempt from  
11 taxation to the extent of any increase in value attributable to such  
12 improvement if such improvement is used for the purpose of facilitating  
13 and accommodating the use and accessibility of such real property by (a)  
14 a resident owner of the real property who is physically disabled, or (b)  
15 a member of the resident owner's household who is physically disabled,  
16 if such member resides in the real property. A local law or resolution  
17 adopted pursuant to this section may provide that the exemption shall  
18 apply to improvements constructed prior to the effective date of such  
19 local law or resolution.

20 3. Such exemption shall be granted only upon application by the owner  
21 or all of the owners of the real property on a form prescribed and made  
22 available by the commissioner. The applicant shall furnish such informa-  
23 tion as the commissioner shall require. The application shall be filed

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 together with the appropriate certified statement of physical disability  
2 or certificate of blindness with the assessor of the appropriate county,  
3 city, town ~~[or]~~, village, or special district on or before the taxable  
4 status date of such county, city, town ~~[or]~~, village, or special  
5 district.

6 § 2. This act shall take effect immediately.