STATE OF NEW YORK

6452

2019-2020 Regular Sessions

IN SENATE

June 11, 2019

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:

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

1. After a public hearing, the governing body of a county, city, town or village may adopt a local law or a school district **or special district** may adopt a resolution, providing for an exemption pursuant to the provisions of this section. Such local law or resolution may provide 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. A local law or resolution adopted pursuant to this section may provide that the exemption shall apply to improvements constructed prior to the effective date of such local law or resolution.

3. 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

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

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

§ 2. This act shall take effect immediately.