§ 459-b. Physically disabled crime victims. 1. Where the resident owner of real property used solely for residential purposes as a one, two or three family residence, a member of a resident owner's household or a resident of such property is a victim of a crime as defined in subdivision five or good samaritan as defined in subdivision seven of section six hundred twenty-one of the executive law and was physically disabled as a result of such crime, any improvement to real property shall be exempt from taxation to the extent of any increase in value attributable to such improvement if such improvement is used primarily for the purpose of facilitating and accommodating the use and accessibility of such real property.

2. To qualify as a physically disabled crime victim or good samaritan 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 of New York 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. In addition, a copy of a police report pertaining to the crime from which the injury resulted, a report from the office of victim services or other evidence or documentation which would tend to substantiate that a physical disability was inflicted upon an individual as the result of a crime shall also be submitted to the assessor.

3. Such exemption shall be granted only upon application by the owner or all 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 and police report, crime victim's board report or other substantiating documentation 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.

3-a. Notwithstanding the provisions of this section or any other provision of law, in a city having a population of one million or more, applications for the exemption authorized pursuant to this section shall be considered timely filed if they are filed on or before the fifteenth day of March of the appropriate year.

4. If the assessor is satisfied that the improvement is necessary to facilitate and accommodate the use and accessibility by a resident crime victim or good samaritan 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 crime victim or good samaritan who is physically disabled.