At a Regular Meeting of the Common Council of the City of Plattsburgh, New York held January 3, 1985

PRESENT: Mayor Rennell, Aldermen Stewart, Hall, Lockwood, Poitras and LaMarche

ABSENT: Alderman Blumette

By Alderman Lockwood

; seconded by Alderman Hall

LOCAL LAW NO. 1 of 1985

AN ACT PURSUANT TO SECTION 459 OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK EXEMPTING FROM TAXATION IMPROVEMENTS TO REAL PROPERTY CONSISTING OF ONE, TWO OR THREE FAMILY RESIDENCES USED FOR THE ACCOMMODATION OF PHYSICALLY HANDICAPPED PERSONS.

BE IT ENACTED by the Mayor and Common Council of the City of Plattsburgh, New York, as follows:

SECTION 1: Improvement to any real property in the City of Plattsburgh, New York 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 2: To qualify as physically disabled for the purpose of this local law, an individual shall submit to the Assessor a certified statement from a physician licensed to practice in this state on a form provided 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 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 state board. The applicant shall furnish such information as the board 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 City of Plattsburgh, New York on or before the taxable status date of the City of Plattsburgh, New York.

SECTION 4: 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 local law, the Assessor shall approve the application and enter the taxable assessed value of the parcel for which exemption has been granted on the assessment role for the taxable property, with the amount of the exemption as determined 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 for the resident who is physically disabled.

SECTION 5: The exemption provided by this local law shall apply to improvements constructed prior to the effective date of this local law.

On roll call, Aldermen Stewart, Hall, Lockwood, Poitras and LaMarche voted in the affirmative, no one in the negative (Alderman Blumette being absent); CARRIED.

Certified to the Mayor this 10th day of January, 1985.

CTTY CTEDY

The foregoing Local Law is hereby approved after Public Hearing held this 10th day of January, 1985.

MAYOR