

TOWN OF MAYFIELD LOCAL LAW NO. 1 OF THE YEAR 1993

A local law to provide for a tax exemption for persons who are physically disabled pursuant to Real Property Tax Law §459.

Be it enacted by the Town Board of the Town of Mayfield as follows:

Section One

Any improvements to any real property used solely for residential purposes as a 1, 2 or 3 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 either a resident owner of the real property who is physically disabled or a member of the resident owner's household who is physically disabled if such member resides in the real property.

Section Two

To qualify as physically disabled for the purposes of this Local Law, an 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 New York State Board of Equalization and Assessment which states that the individual has a permanent physical impairment which substantially limits one or more of such individuals 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 Three

The 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 New York State Board of Equalization and Assessment. The application shall be filed together with the appropriate certified statement of physical disability or certificate of blindness with the assessor of the Town of Mayfield on or before the taxable status date.

Section Four

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 Real Property Tax Law §459 and this Local Law, the assessor shall approve the application and make the appropriate entries on the assessment roll.

Section Five

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 Six

This Local Law shall take effect immediately upon filing with the New York Secretary of State.