

Real Property Tax

§ 459. Persons who are physically disabled. 1. After a public hearing, the governing body of a county, city, town or village may adopt a local law or a school 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.

2. To qualify as physically disabled 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 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.

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 together with the appropriate certified statement of physical disability or certificate of blindness 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 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 who is physically disabled.