

(Please Use this Form for Filing your Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County
~~City~~ of Niagara
~~Town~~
~~Village~~

Local Law No. 1 of the year 19 84

A local law exempting real property tax on improvements made for the benefit of
the physically disabled. (Insert title)

Be it enacted by the Legislature of the
(Name of Legislative Body)

County
~~City~~ of Niagara as follows:
~~Town~~
~~Village~~

1. Pursuant to Section 459 of the Real Property Tax Law, the County of Niagara hereby grants, for any real property used solely for residential purposes as a one, two or three family residence, a real property tax exemption, to the extent any increase in value of same real property is attributable to an improvement made and used for the purpose of facilitating and accomodating 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.
2. The exemption shall apply to improvements constructed prior to the effective date of this Local Law, as well as improvements constructed after the effective date.
3. This Local Law shall become effective immediately.