

Local Law # 1 of the Year 1989

EXEMPTION FROM REAL PROPERTY TAXES OF PROPERTY OWNED BY CERTAIN
PHYSICALLY DISABLED PERSONS.

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

Section 1.

The purpose of this Local Law is to exempt from real property taxes property owned by certain physically disabled persons as authorized by section four hundred fifty—nine of the Real Property Tax Law.

Section 2.

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.

Section 3.

Any such real property tax exemption will apply to improvements constructed on or after January 1, 1988.

Section 4.

This Local Law shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 1989.

Section 5.

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