July 7, 1998

CHRISTINE KANE
COUNTY OFFICE BUILDING
3 EAST PULLEN SQUARE
BATH, NY 14810

RE: County of Steuben, Local Law 8, 1998, filed 06/25/98

The above referenced material was received and filed by this office as indicated. Additional local law filing forms will be forwarded upon request.

**A local law**

Relative to Exemption from Taxation to the Extent of Any Increase in Value for Improvements to Residential Property to the Extent of any Increase in Value for Improvements Facilitating and Accommodating the Use and Accessibility of Such Property by the Physically Disabled.

Be it enacted by the **LEGISLATURE** of the

(Insert Title)

County

City of STEUBEN

Town

Village

as follows:

**SECTION 1: LEGISLATIVE INTENT.** It is the intent of the within Local Law to provide an exemption from taxation to the extent authorized by Real Property Tax Law Section 459 for improvements to real property used for residential purposes 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 resident owner who is physically disabled or a member of the resident owner's household residing in the real property.

**SECTION 2. EXEMPTION:** To the extent authorized by Real Property Tax Law Section 459, and the procedure set forth therein, an exemption from taxation is authorized for improvements to any real property used solely for residential purposes as a one, two or three family residence to the extent of any increase in the 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.

**EFFECTIVE DATE.** This Local Law shall become effective upon final adoption and shall apply to improvements constructed, which improvements would first appear on the 1997 assessment roll.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

DOS-239 (Rev. 7/91)
(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. Eight of 1998 of the (County)(City)(Town)(Village) of Steuben was duly passed by the Legislature on 6/22 1998, in accordance with the applicable provisions of law.

(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer.*)

I hereby certify that the local law annexed hereto, designated as local law No. of 19... of the (County)(City)(Town)(Village) of was duly passed by the on 19... and was (approved)(not approved)(repassed after disapproval) by the and was deemed duly adopted on 19..., in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19... of the (County)(City)(Town)(Village) of was duly passed by the on 19... and was (approved)(not approved)(repassed after disapproval) by the on 19... Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on 19..., in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19... of the (County)(City)(Town)(Village) of was duly passed by the on 19... and was (approved)(not approved)(repassed after disapproval) by the on 19... Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of 19..., in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.
5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. __________________________ of 19...... of the City of __________________________ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on____________ 19......, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. __________________________ of 19...... of the County of __________________________ State of New York, having been submitted to the electors at the General Election of November __________ 19......, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph... above.

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Date: June 23, 1998)

(Signature)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF STEUBEN

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature

STEUBEN COUNTY ATTORNEY
Title

County

WXX

of STEUBEN

Date: June 23, 1998