

(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

█ of Montgomery

Local Law No. 1 of the year 19 96

A local law Establishing Real Property Tax Exemptions, Pursuant to Section 459-a of the New York State Real Property Tax Law

Be it enacted by the Board of Supervisors of the

County

█ of Montgomery as follows:

SECTION 1. PURPOSE. The General Purpose of this Local Law is to exempt from taxation, real property, altered, installed or improved, subsequent to the American's with Disabilities Act of 1990 for the purposes of removal of architectural barriers for the disabled. This local law has been authorized by enabling legislation of an amendment to the Real Property Tax Law of the State of New York which added a new Section 459-a. The State Legislature and the Governor enacted such legislation into law during the 1995 Legislative Session.

SECTION 2. JUSTIFICATION: This Local Law provided for a percentage of exemption from real property taxation and is sought to encourage the removal of architectural barriers for the disabled in existing property.

SECTION 3. EXEMPTION SCHEDULE: Such real property shall be exempt pursuant to the following exemption schedule:

YEAR OF EXEMPTION	PERCENTAGE OF EXEMPTION
1	50
2	45
3	40
4	35
5	30
6	25
7	20
8	15
9	10
10	5

SECTION 4. ELIGIBILITY FOR EXEMPTION: No exemption shall be granted for alterations, installations or improvements unless:

A. Such alterations, installations or improvements were commenced subsequent to the effective date of this Local Law, and

(If additional space is needed, please attach sheets of the same size as this and number each)

B. If such alterations installations or improvements were commenced prior to the effective date of the Local Law such alterations, installations or improvements may be subject to the Exemption Schedule of this subdivision beginning from the date of such alterations, installations or improvements pursuant to the Americans with Disabilities Act of 1990 for existing buildings and shall not be eligible for refunds of property taxes or special ad valorem levies due to the exemption prior to the effective date of the Local Law.

C. Such exemption shall be granted only upon application by the owner or all the owners of such building on a form prescribed by the state board the application shall be filed with the Assessor of the City or Town having the power to assess property for taxation on or before the appropriate taxable status date of such County.

D. If satisfied that the applicant is entitled to an exemption pursuant to this Section, the Assessor shall approve the application and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in Subdivision Three of this Section. The assessed value of any exemption granted pursuant to this Section shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

SECTION 5. SAVING CLAUSE: If any clause, sentence or paragraph of this Local Law shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment, decree or order shall affect, impair or invalidate the remainder of the Local Law which shall as to such remainder remain in effect.

SECTION 6. EFFECTIVE DATE: This Local Law shall take effect immediately and shall apply to assessment rolls completed on or after such effective date.