

LOCAL LAW NO. 1-94
CHAUTAUQUA COUNTY

A LOCAL LAW PROVIDING A REAL PROPERTY TAX EXEMPTION FOR DISABLED
PERSONS

BE IT ENACTED, by the County Legislature of the County of Chautauqua as follows:

Section 1. Pursuant to New York State Real Property Tax Law (RPTL), §459, an improvement to any real property in Chautauqua County used solely for residential purposes as a one, two, or three family residence shall I fit is construed 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 2. To qualify for the tax exemption authorized in this Local Law, an owner of real property shall comply with the procedures and requirements set forth in RPTL §459 and applicable law.

Section 3. This Local Law shall become effective immediately upon filing with the Secretary of State, provided however, that the exemption authorized herein shall apply to improvements constructed prior to the effective date of this local law.

Referred to Personnel & Governmental Affairs – January 5, 1996

Tabled – January 26, 1994

Unanimously Approved by Legislature – February 23, 1994

(R/C Vote: 23 Yes; 2 Absent)

Public Hearing – March 14, 1994

Adopted as Local Law 1-94