

Proposed Local Law Number 3 Of 2017

County Of Ulster

A Local Law Exempting From Taxation Real Property Improved Pursuant To The Federal Americans With Disabilities Act Of 1990

BE IT ENACTED, by the County Legislature of the County of Ulster, New York, as follows:

SECTION 1. LEGISLATIVE INTENT AND PURPOSE.

The Ulster County Legislature finds and determines that it is in the best interest of Ulster County to incentivize the removal of architectural barriers for persons with disabilities in existing real property so as to improve accessibility to such real property by persons with disabilities. Therefore, the Legislature wishes to encourage such modifications to real property by way of a real property tax exemption, as authorized by New York State Real Property Tax Law sec. 459-a.

SECTION 2. PROCEDURE FOR EXEMPTION.

2.1 Real property altered, installed or improved subsequent to the Americans with Disabilities Act of 1990 (P.L. 101-336; 42 U.S.C. §12101, *et seq.*) for the purposes of removal of architectural barriers for persons with disabilities in existing property shall be exempt from County taxation and special ad valorem levies as hereinafter provided.

2.2 Improvements to such real property shall be exempt pursuant to the following exemption schedule:

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

2.3 No exemption shall be granted for alterations, installations or improvements unless such alterations, installations or improvements were commenced subsequent to the effective date of this local law.

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2.4 Notwithstanding the foregoing section 2.3, if such alterations, installations or improvements were commenced prior to the effective date of this local law, such alterations, installations or improvements may receive an exemption pursuant to the exemption schedule of section 2.3 for the remainder of the authorized period of exemption as if such alterations, installations or improvements had been commenced on or after such effective date; provided, however, the property shall not be eligible for refunds of property taxes or special ad valorem levies paid prior to the effective date of this local law.

2.5 Exemptions under this local law shall be granted only upon application by the owner or all the owners of such building on a form prescribed by the New York State Department of Taxation and Finance. The application shall be filed with the assessor having the power to assess the property for taxation on or before the appropriate taxable status date.

2.6 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 County taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred in this local law. The assessed value of any exemption granted hereunder 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.

2.7 A certified copy of this local law shall be filed with the New York State Secretary of State, the New York State Department of Taxation and Finance, the Ulster County Clerk, and with the assessors in Ulster County who prepare the assessment roll on which County property taxes are levied.

SECTION 3. EFFECTIVE DATE.

This Local Law shall take effect immediately upon its filing with the New York State Secretary of State, and shall apply to taxable status dates occurring on or after January 1, 2018.