

TOWN OF LAFAYETTE

RESOLUTION TOWN BOARD MEETING

The following resolution was offered by Councilman Knapp, who moved its adoption, seconded by Councilman Bailey, to wit:

WHEREAS, pursuant to the provisions of the Municipal Home Rule Law, a proposed local law entitled Local Law No. 3 of 2004, "A Local Law Providing for a Real Property Tax Exemption in Accordance with New York State Real Property Tax Law ' 459" in the Town of LaFayette, was presented and introduced at a regular meeting of the Town Board of the Town of LaFayette held on September 13, 2004; and

WHEREAS, a public hearing was held on such proposed local law on this 27th day of September, 2004 by the Town Board of the Town of LaFayette and proof of publication of notice of such public hearing, as required by law, having been submitted and filed, and all persons desiring to be heard in connection with said proposed local law having been heard, and said proposed local law having been in the possession of the members of the Town Board of the Town of LaFayette in its final form in the manner required by Section 20 of the Municipal Home Rule of the State of New York; and

WHEREAS, it is in the public interest to enact said Proposed Local Law No. 3 of 2004.

NOW, THEREFORE, it is

RESOLVED, that the Town Board of the Town of LaFayette, Onondaga County, New York, does hereby enact Proposed Local Law No. 3 of 2004 as Local Law No. 3 of 2004 as follows:

**TOWN OF LAFAYETTE
LOCAL LAW 3-2004**

**A Local Law Providing for a Real Property Tax Exemption
in Accordance with New York State Real Property Tax Law ' 459**

Be it enacted by the Town Board of the Town of LaFayette, as follows:

Section 1. Purpose and Intent

New York State Real Property Tax Law ' 459 allows local municipalities to establish a category of tax exemption for improvements to residential real property that facilitate and accommodate the use and accessibility of the real property for persons who are physically disabled. The State Law sets forth specific parameters for persons to qualify for such an exemption, as well as directions to municipalities as to the application of the Law. The Town Board of the Town of LaFayette desires to enact a local law in accordance with the State Law permitting qualified residents to receive this tax exemption.

Section 2. Scope of the Exemption

An improvement to any real property used solely for residential purposes as a one, two or three family residence shall be exempt from taxation as provided for in New York State Real Property Tax Law ' 459 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. Prior Improvements

Improvements constructed prior to the effective date of this local law shall be eligible for the real property tax exemption made available herein.

Section 4. Qualification and Grant of Exemption

No exemption shall be granted pursuant to this law unless an application for the exemption is submitted and approved in accordance with all requirements of New York State Real Property Tax Law ' 459.

Section 5. Effective Date

This local law shall take effect upon its filing with the New York Secretary of State. The question of the foregoing Resolution was duly put to a vote and, upon roll call, the vote was as follows:

Gregory Scammell	Supervisor	Voted	Yes
Sandra Smith	Councilwoman	Voted	Yes
David Knapp	Councilman	Voted	Yes
Thomas Bailey	Councilman	Voted	Yes
William McConnell	Councilman	Voted	Yes

The foregoing Resolution was thereupon declared duly adopted.