

**LOCAL LAW NO. 1, 1992**

**A LOCAL LAW IN RELATION TO A PARTIAL EXEMPTION FOR THE PHYSICALLY  
DISABLED FROM PROPERTY TAXATION**

**ADOPTED BY TOWN OF CAMBRIA TOWN BOARD JUNE 4, 1992**

Be it enacted by the Town Board of the Town of Cambria as follows:

Section 1. The purpose of this law is to provide for an exemption from real property taxes pursuant to Section 459 of the Real Property Tax Law of the State of New York.

Section 2. Pursuant to the provisions of Section 459 of the Real Property Tax Law of the State of New York, an exemption from real property taxes may be granted, according to the procedures set forth therein, to provide that an improvement to any real property used solely for residential purposes as a one, two or three family residence shall be exempt from taxation for purposes of real property taxes levied for the Town of Cambria, 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 a resident owner's household who is physically disabled, if such member resides in the real property.

Section 3. Qualifying residential real property shall be exempt from taxation after obtaining an exemption as permitted in Section 459 of the Real Property Tax Law of the State of New York 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 a resident owner's household who is physically disabled, if such member resides in the real property.

Section 4. This Local Law shall take effect immediately upon its filing with the Secretary of State, and shall apply to improvements constructed prior to the effective date of such Local Law.