

**VILLAGE OF SPRING VALLEY  
SENATOR EUGENE LEVY MUNICIPAL PLAZA  
200 NORTH MAIN STREET  
SPRING VALLEY, NEW YORK 10977**

**Resolution No. 203-2018**

Moved Mayor Simon, Seconded by Trustee McGill

**LOCAL LAW NO. 4-2018 - TO REPEAL AND READOPT MOST CURRENT VERSION  
OF REAL PROPERTY TAX LAW SECTION 459 EXEMPTION FOR THE  
PHYSICALLY DISABLED**

BE IT ENACTED, by the Village Board of the Village of Spring Valley, Rockland County, State  
of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 10 of New York’s Municipal Home Rule Law and New York Real Property Tax Law Section 459.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. 4-2018 of the Village of Spring Valley. The purpose of this local law is to implement the most current version Real Property Tax Law Section 459 - Exemption for the Physically Disabled – and to be consistent with the Town of Ramapo’s Code with respect to Tax Exemptions.

Section III. Legislative Finding

The Village Board of the Village of Spring Valley finds and hereby determines that New York Real Property Tax Law Section 459 makes available to certain physically disabled persons residing in the Village to a real property tax exemption at the option of the local municipality. The Village Board further finds and determines that the Village of Spring Valley should exercise said option and implement said tax exemption because it would be beneficial to physically disabled citizens residing within the Village of Spring Valley.

Section IV. Amendment.

Part II of the Spring Valley Village Code, “General Legislation”, Chapter 237 “Taxation” shall be amended to repeal Article III (“Exemption for Physically Disabled”) and replace Article III as follows:

## Article III – Exemption for Physically Disabled

### 237-12 – Legislative Intent

The purpose of this article is to exempt from real property taxes property owned by certain physically disabled persons, as authorized by § 459 of the New York State Real Property Tax Law.

### § 237-13

Grant of exemption.

Pursuant to the provisions of § 459 of the New York State Real Property Tax Law, an improvement to any real property used solely for residential purposes as a one-, two- or three-family residence shall be exempt from taxation 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 resident owner of the real property who is physically disabled and who resides on the premises at least 10 months per year or a member of the resident owner's household who is physically disabled, if such member resides in the real property.

### § 237-14

Definitions.

As used in this article, the following terms shall have the meanings indicated:

#### MEMBER OF HOUSEHOLD

A blood relative of the family.

### § 237-15 -Applicability.

Such exemption shall apply to improvements constructed prior to the effective date of this article.

#### Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this Local Law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

#### Section VI. Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Village of Spring Valley which are in conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

#### Section VII. Effective Date

This Local Law, after its adoption by the Village Board of the Village of Spring Valley, shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York and the exemption set forth herein shall be first available beginning with the 2018 assessment roll for the Village of Spring Valley.

Upon vote, motion carried by all.

Dated: May 16, 2018