

Town of Newport Local Law No. 3 of 2025

A Local Law to Provide for a Tax Exemption for Certain Improvements to Real Property for  
Persons Who Are Physically Disabled

BE IT ENACTED by the Town Board of the Town of Newport, County of Herkimer, State of New York, as follows:

**Section 1. Legislative intent and purpose.**

- A. The purpose of this local law is to authorize tax exemptions for improvements to certain real property for the purpose of accommodating owners who are physically disabled or members of their household who are physically disabled meeting the requirements set forth in § 459 of the Real Property Tax Law.

**Section 2. Conditions of exemption.**

- A. 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 or a member of the resident owner's household who is physically disabled, if such member resides in the real property.

**Section 3. Applicability.**

- A. Any such real property tax exemption will apply to improvements constructed on or after March 1, 2025.
- B. This local law shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2026.

**Section 4. Severability.**

- A. If any provision hereof, or the application thereof to any person or circumstance, is adjudged invalid by a court or tribunal of competent jurisdiction, such provision shall be deemed severed and any such judgment shall not affect or impair the validity of the other provisions of this local law (which shall remain in force and effect) or the application hereof to other persons and circumstances.

**Section 5. When effective.**

- A. This local law shall take effect immediately upon its filing with the Secretary of State of New York.