LOCAL LAW NUMBER #1 OF 2023

A LOCAL LAW OF THE TOWN OF LANSING TO AMEND THE CODE OF THE TOWN OF LANSING CHAPTER 240: TAXATION, TO INCREASE CERTAIN SENIOR AND DISABLED CITIZEN TAX EXEMPTIONS PER NYS REAL PROPERTY TAX LAW § 467 AND 459-c

This Local Law hereby amends § 240-3(A) of the Town Code to increase the real property tax exemptions levels to the amounts allowed under the New York State Real Property Tax Law. Accordingly, the Town Board of The Town of Lansing, New York, pursuant to Resolution dated January 18, 2023, does hereby adopt and pass this Local Law Number #1 of 2023, and therefore, be it so enacted as follows:

SECTION 1 - AUTHORITY & PURPOSE: This Local Law is adopted pursuant to the powers granted by NYS Real Property Tax Law, including §§ 467 and 459-c therein, as well as Municipal Home Rule Law § 10, which authorize the Town of Lansing to adopt zoning provisions and local laws that advance and protect the health, safety and welfare of the community. The purpose of this Local Law is to reduce the real property tax burdens imposed under state tax laws upon the most vulnerable citizens and have town exemptions match the state exemption levels.

SECTION 2 - AMENDMENTS TO TOWN OF LANSING CODE: Section 240-3(A) of the Town Code of the Town of Lansing is amended to remove and replace the existing exemption charts and instead substitute the following updated exemptions:

Annual or Combined Annual Income of Owners	Percentage Assessed Valuation Exempt
Up to \$35,000.00	50%
\$35,000.00 to \$36,000.00	45%
\$36,000.01 to \$37,000.00	40%
\$37,000.01 to \$38,000.00	35%
\$38,000.01 to \$38,900.00	30%
\$38,900.01 to \$39,800.00	25%
\$39,800.01 to \$40,700.00	20%
\$40,700.01 to \$41,600.00	15%
\$41,600.01 to \$42,500.00	10%
\$42,500.01 to \$43,400.00	5%

<u>SECTION 3 - CODIFICATION</u>: These amendments and regulations shall be incorporated into the Town Code, and the incorporator may designate such new section and numerical headings, or other indexed references, as make for a coherent Town Code,

sequentially numbered or marked. Nothing in this local law is intended to disrupt or affect the existing Town Code, except to the extent any existing code provision is herein expressly superseded or repealed. All other provisions of the Town Code are hereby reaffirmed and continued in force and effect, and the codificiation of these amendments shall follow the proceed for amending the code as set forth in the code or the Town's local laws, including but not limited to Local Law #2 of 2020.

SECTION 4 - SEVERABILITY: The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of the aforementioned sections as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional must not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which must remain in full force and effect.

SECTION 5 - EFFECTIVE DATE: This Local Law shall take effect immediately.