

LOCAL LAW NUMBER #3 OF 2025

A LOCAL LAW OF THE TOWN OF LANSING TO AMEND THE TOWN CODE CHAPTER 240 "TAXATION," TO AMEND CERTAIN TAX EXEMPTION LIMITS AND ADD NEW EXEMPTIONS FOR AND IN THE TOWN OF LANSING

The Town Board of The Town of Lansing, New York, pursuant to a Resolution dated _____, 2025, does hereby adopt and pass this Local Law Number #3 of 2025, and therefore, **BE IT SO ENACTED** as follows:

SECTION 1 - AUTHORITY: This local law is adopted pursuant to the powers granted by the Town Law of the State of New York, including but not limited to the Real Property Tax Law ("RPTL") Article 4, Title 2, Town Law § 64, and Municipal Home Rule Law § 10, which authorize the Town of Lansing to adopt local laws providing for the governance and management of town affairs.

SECTION 2 - PURPOSE: The purposes of this local law are to formally update and amend tax exemptions allowed under RPTL Article 4, Title 2, to: (1) increase low-income senior and disabled individual exemptions, and add alternative veterans exemptions, both to match the increases or exemption levels provided by Tompkins County under RPTL §§ 467, 459-c, and 458-a, respectively; and (2) to add the Historic Barn exemptions of RPTL § 483-b, the Improvements to Property made Pursuant to the Americans with Disabilities Act of 1990 of RPTL § 459-a, and the Capital Improvements to Residential Properties exemptions of RPTL § 421-f.

SECTION 3 - AMENDMENT OF TOWN CODE CHAPTER 240: Town Code Chapter 240 is amended as set forth below:

- A. The low-income senior and disabled individual exemptions set forth in § 240-3 are amended to read as follows:

Annual or Combined Annual Income of Owners	Percentage Assessed Valuation Exempt
Up to \$36,500.00	50%
\$36,500.00 to \$37,500.00	45%
\$37,500.01 to \$38,500.00	40%
\$38,500.01 to \$39,500.00	35%
\$39,500.01 to \$40,400.00	30%
\$40,400.01 to \$41,300.00	25%
\$41,300.01 to \$42,200.00	20%
\$42,200.01 to \$43,100.00	15%
\$43,100.01 to \$44,000.00	10%
\$44,000.01 to \$44,900.00	5%

- B. A new Article 4 is added, as follows:

Article 4. Alternative Veterans Exemption.

§ 240-15 Legislative intent and effect.

It is the intent of this article to extend Alternative Veterans real property tax exemptions, as authorized by New York State Real Property Tax Law § 458-a, to the fullest extent permitted by law, except that the exemption may be applied to a wartime award of 15% or a maximum amount of \$15,000, to a maximum amount of \$21,000, so long as this exemption is authorized and approved by New York State and the applicant or beneficiary is properly and duly qualified for such exemption.

§ 240-16. Severability.

If any portion of this article, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

§ 240-17. Effective date.

This article shall take effect immediately.

- C. A new Article 5 is added, as follows:

Article 5. Historic Barn Exemption.

§ 240-15 Legislative intent and effect.

It is the intent of this article to extend the Historic Barn real property tax exemption, as authorized by New York State Real Property Tax Law § 483-b, to the fullest extent permitted by law, so long as this exemption is authorized and approved by New York State, the historic barn to which the exemption applies is subjected to a public hearing and a resolution approval by the town as required by such § 483-b(1), and the applicant or beneficiary is properly and duly qualified for such exemption.

§ 240-16. Severability.

If any portion of this article, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

§ 240-17. Effective date.

This article shall take effect immediately.

D. A new Article 6 is added, as follows:

Article 6. Improvements to Property made Pursuant to the Americans with Disabilities Act of 1990.

§ 240-20 Legislative intent and effect.

It is the intent of this article to extend the Improvements to Property made Pursuant to the Americans with Disabilities Act of 1990 real property tax exemptions, as authorized by New York State Real Property Tax Law § 459-a, to the fullest extent permitted by law, and so long as this exemption is authorized and approved by New York State and the applicant or beneficiary is properly and duly qualified for such exemption.

§ 240-21. Severability.

If any portion of this article, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

§ 240-22. Effective date.

This article shall take effect immediately.

E. A new Article 7 is added, as follows:

Article 7. Capital Improvements to Residential Properties.

§ 240-20 Legislative intent and effect.

It is the intent of this article to extend the Capital Improvements to Real Properties real property tax exemptions, as authorized by New York State Real Property Tax Law § 421-f, to the fullest extent permitted by law, and so long as this exemption is authorized and approved by New York State and the applicant or beneficiary is properly and duly qualified for such exemption.

§ 240-21 Assessment Application Requirements.

The application required for this exemption shall be both submitted to and received by the appropriate assessor's office within the earlier of one year of the date of issuance of any certificate of occupancy, or the close-out of any building permit issued for the capital improvement being considered for the exemption.

§ 240-22. Severability.

If any portion of this article, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

§ 240-23. Effective date.

This article shall take effect immediately.

SECTION 4 - SAVINGS AND SEVERANCE: 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 - CODIFICATION: This local law shall be incorporated into the Town Code Chapter 240, 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 amended, superseded, or repealed. All other provisions of the Town Code are hereby reaffirmed and continued in force and effect, and the codification of these amendments shall follow the procedure for amending the code as set forth in the code, or in the Town's local laws, including but not limited to Local Law #2 of 2020.

SECTION 6 - EFFECTIVE DATE: This local law shall take effect immediately.