

**RESOLUTION ADOPTING LOCAL LAW #3 OF 2025 TO UPDATE CERTAIN TAX EXEMPTION LIMITS, AND ADD NEW ALLOWED EXEMPTIONS, AND THEREBY AMEND TOWN CODE CHAPTER 240**

**RESOLUTION 25-**

**RESOLUTION ADOPTING LOCAL LAW #3 OF 2025 TO UPDATE CERTAIN TAX EXEMPTION LIMITS, AND ADD NEW ALLOWED EXEMPTIONS, AND THEREBY AMEND TOWN CODE CHAPTER 240**

The following Resolution was duly presented for consideration by the Town Board:

WHEREAS, NYS continually creates new tax exemptions for certain qualifying landowners, and allows and adjusts the maximum allowable amounts of such exemptions from time to time, and the Town has examined the cost of current options respecting the same, as well as what updates and amendments may be appropriate for the Town Code; and

WHEREAS, the Town has developed a local law to amend the Town Code to increase the low-income senior and disabled landowner exemptions and the alternate veterans exemption, and to add exemptions for residential capital improvements, ADA improvements, and historic barn preservation, and said local law was made the subject of a public hearing on the 21<sup>st</sup> day of May, 2025, whereat all persons wishing to be heard and all evidence as submitted were considered; and

WHEREAS, this matter was and hereby is again deemed to be a Type II SEQRA Action (see e.g., 6 NYCRR Part 617, §§ 617.5(c)(26) and (33)), such that no further environmental review is required; and

WHEREAS upon deliberation upon the public hearing and comments and evidence submitted thereat, if any, and the terms and requirements of such local law, the Town Board of the Town of Lansing has RESOLVED as follows:

1. Local Law # 3 of 2025 be and hereby is approved and adopted in the form as presented to this meeting and, in such form, “be it so enacted.”
2. In accordance with the Municipal Home Rule Law, the final adopted version of this local law shall be filed with the Town Clerk and the New York Secretary as required by the Municipal Home Rule Law. A copy shall also be filed with and submitted to the Tompkins County Department of Assessment, so as to allow qualification as early as possible for such exemptions, as well as to meet the deadline for the 2026 assessment rolls.
3. This local law shall be forwarded to the municipal code service for immediate inclusion in the Town Code.

The question of the adoption of such proposed Resolution was duly motioned by Councilperson \_\_\_\_\_, duly seconded by Councilperson \_\_\_\_\_, and put to a roll call vote with the following results:

Councilperson Judy Drake –  
Councilperson Christine Montague –  
Supervisor Ruth Groff –

Councilperson Laurie Hemmings –  
Councilperson Joseph Wetmore –

Accordingly, the foregoing Resolution was approved, carried, and duly adopted on May 21, 2025.