

**TOWN OF LANSING, TOMPKINS COUNTY, NEW YORK
LOCAL LAW NUMBER 3 OF 2017**

**Senior Citizens, Disabled Citizens, and Veterans Real Property
Partial Tax Exemptions, Senior Living Quarters Improvement Exemptions,
and Elections to Opt-Out of § 487 of the Real Property Tax Law**

SECTION 1: HISTORY: This local law combines and thus supersedes and repeals Local Law #5 of 2007, as amended by Local Law #2 of 2009 and Local Law #1 of 2016, which Local Law #5 of 2007 repealed and replaced Local Law #5 of 2002 and Ordinance #50 of the Town of Lansing (which repealed Ordinance No. 5 (as adopted August 9, 1966, which Ordinance was amended November 30, 1970, March 11, 1975, February 14, 1978, June 27, 1979, September 9, 1980, July 30, 1982, March 13, 1984, February 11, 1987, August 15, 1990, January 30, 1991, December 8, 1993, October 12, 1994, December 21, 1994, December 31, 1996, December 16, 1998, January 17, 2001, October 16, 2002, and November 15, 2006). This local law also integrates, supersedes and repeals Local Law #1 of 2002, Local Law #5 of 2008, a local law that amended Local Law #5 of 2007, said Local Law #5 of 2007, and Local Law #1 of 1989, as amended by Local Law #1 of 1997, as well as every such amendatory local law. It is hereby declared the intent of the Town of Lansing to repeal all prior inconsistent laws and ordinances and have this local law reflect, in a single location, all real property tax exemptions and elections that are adopted or applicable in the Town of Lansing and that are required by New York State to be documented by legislation.

SECTION 2: SAVINGS AND AUTHORITY AND PURPOSES: In the event of any irreconcilable conflict between this local law and the New York State Real Property Law (“RPTL”), the RPTL shall govern. Pursuant to such provisions of the RPTL, the Town of Lansing may make certain elections to provide partial tax exemptions, at varying levels and under varying rules, for certain citizens. Included among these provisions, among others, are RPTL §§ 458, 458-a, 458-b, 467, 469 and 487. This local law makes and confirms the existing exemptions and restates and amends some exemptions, including by selecting some exemptions and not others, using or not using and approving maximum exemptions levels, and by opting out of some tax exemptions altogether.

SECTION 3: SENIOR AND DISABLED CITIZEN EXEMPTIONS: Real property located in the Town of Lansing, County of Tompkins, owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over, or persons with disabilities, shall be partially exempt from taxation by said Town for the applicable taxes specified in RPTL § 467 based upon the income of the owner or the combined income of the owners pursuant to the following table:

<u>ANNUAL OR COMBINED ANNUAL INCOME OF OWNERS</u>	<u>PERCENTAGE ASSESSED VALUATION EXEMPT</u>
UP TO \$29,000.00	50%
\$29,000.00 to \$30,000.00	45%
\$30,000.01 to \$31,000.00	40%
\$31,000.01 to \$32,000.00	35%
\$32,000.01 to \$32,900.00	30%
\$32,900.01 to \$33,800.00	25%
\$33,800.01 to \$34,700.00	20%
\$34,700.01 to \$35,600.00	15%
\$35,600.01 to \$36,500.00	10%

SECTION 4: REAL PROPERTY IMPROVEMENT EXEMPTIONS FOR SENIOR CITIZEN LIVING QUARTERS: Pursuant to RPTL § 469 an assessment exemption for improvements made to construct or reconstruct living quarters for a parent or grandparent is hereby provided for all properties meeting the requirements of said RPTL § 469 where the real property is the principal place of residence of the qualifying owner of such real property. Such exemption applies to the extent of any increase in assessed value of residential real property resulting from the construction or reconstruction of such property for the purpose of providing living quarters for a parent or grandparent who is sixty-two years of age or older and who uses such living quarters as their principle place of residence; provided, however, that such exemption shall not exceed: (i) the increase in assessed value resulting from construction or reconstruction of such property; or (ii) 20% of the total assessed value of such property as improved; or (iii) 20% of the median sale price of residential property as reported in the most recent sales statistical summary published in, for or by Tompkins County as referenced in RPTL § 469.

SECTION 5: VETERANS EXEMPTIONS: New York State recognizes different types of veterans' exemptions and, in accord with RPTL §§ 458, 458-a and 458-b, the Town of Lansing extends to veterans the following exemptions:

A. For all past war veterans honorably discharged (and their qualifying relatives) that meet the criteria of RPTL § 458-a (the Alternate Veterans Exemption): (1) qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property not exceeding \$15,000; (2) in addition to this 15% exemption, where the veteran served in a combat theatre or combat zone of operations documented as required by said § 458-b, qualifying residential real property also shall be exempt from taxation to the extent of 10% of the assessed value of such property not exceeding \$10,000; and (3) in addition to such 15% and 10% exemptions, where the veteran received a qualifying compensation rating because of a service connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by 50% of the veteran's disability rating, provided, however, that such exemption shall not exceed \$50,000.

B. For all veterans honorably discharged (and their qualifying relatives) that meet the criteria of RPTL § 458-b (the Cold War Veterans Exemption): (1) qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property for a 10-year period not exceeding \$12,000; and (2) in addition to this 15% exemption, where the veteran received a qualifying compensation rating because of a service connected disability, qualifying residential real property shall be exempt from taxation for a 15% exemption for 10-year period not exceeding \$40,000 if such veteran is disabled.

SECTION 6: OPT-OUT OF § 487: No exemption from taxation shall be applicable with respect to any solar or wind energy system or farm waste energy system. The Town may, consistent with RPTL § 487, and other provisions of law and the implementing rules and regulations, enter into a payment in lieu of taxes agreement in respect of the installation of or improvements relating to any such facilities.

SECTION 7: APPLICATION REQUIREMENTS AND PROCEDURES: The partial exemptions provided by this local law shall be limited to such property and persons as meet the conditions, qualifications, exclusions, and limitations set forth in the RPTL. This local law shall be administered in accordance with said law, as now adopted and as amended from time to time.

Application for such exemption(s) must be made by the owner or all of the owners of the property on forms prescribed by the State Board of Assessment furnished by and to the Tompkins County Assessment Department. All of said owners shall furnish the required information, execute the forms in the manner required by or prescribed in such forms, and such completed form(s) shall be filed in the Assessment Department Office on or before the appropriate taxable status date.

SECTION 8: FALSE STATEMENTS AND PENALTIES: Any willful false statement made on or in the application for any exemption shall be, in addition to any other penalty or provision provided by New York State Law, a criminal violation of this local law and punishable by fine of not less than \$100 nor more than \$500.00. Any willful false statement made on or in the application for any exemption shall, in addition to the foregoing, disqualify the applicant or applicants (and those qualifying through such applicant(s)) from seeking or obtaining further exemptions for a period of five years. These remedies are non-exclusive and in addition to any other action, right, proceeding, or sanction that may or could be imposed by any person or governmental agency by law.

SECTION 9: EFFECTIVE DATE: This local law shall take effect immediately.