

LOCAL LAW NUMBER # 1 OF 2026
A LOCAL LAW TO AMEND TOWN CODE § 240-3(A) TO UPDATE TAX EXEMPTION LEVELS

The Town Board of The Town of Lansing, New York, pursuant to a Resolution dated February 19, 2026, does hereby adopt and pass this Local Law Number # 1 of 2026, and therefore, **BE IT SO ENACTED** as follows:

SECTION 1 - AUTHORITY & PURPOSE: This local law is adopted pursuant 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 update and amend tax exemptions allowed under RPTL Article 4, Title 2, to increase low-income senior and disabled individual exemptions.

SECTION 2 - AMENDMENT OF TOWN CODE CHAPTER 240: Town Code Chapter 240, § 240-3(A) is amended to read as follows:

(A) 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:

Annual or Combined Annual Income of Owners	Percentage Assessed Valuation Exempt
up to 33,500.00	65%
\$33,500.00 to \$34,500.00	60%
\$34,500.00 to \$35,500.00	55%
\$35,500.00 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%

SECTION 3 - 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 4 - 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 5 - EFFECTIVE DATE: This local law shall take effect immediately.

Adopted February 19, 2026