



**Tompkins County Legislature**

Governor Daniel D. Tompkins Building  
Ithaca, NY 14850

Meeting: 05/03/17 03:30 PM

Department: Assessment

Category: Real Property

Functional Category:

**SCHEDULED**

**RESOLUTION NO.      DOC ID: 7003**

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1      **Resolution in Support of Providing Affordable Housing, Urging New**  
2      **York State to Amend the Real Property Tax Law to Allow Tompkins**  
3      **County the Option to Provide a Partial Exemption to Multi-Unit**  
4      **Residential Properties Converted to Owner Occupied Residences**

5            WHEREAS, there is a demonstrable and critical shortage of affordable housing within Tompkins County, and

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7            WHEREAS, this Legislature has attempted to address that shortage through a number of measures, including  
8 participation with the City of Ithaca and Cornell University in the development of the Community Housing Fund, and

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10            WHEREAS, the New York State Legislation has authorized many cities to offer an exemption for multi-family  
11 housing that were converted to single-family houses under Real Property Tax Law Section 421-‘X’, and

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13            WHEREAS, planned development within Tompkins County will add a significant number of bedrooms over  
14 the next year that will result in a higher vacancy rate within the County, and

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16            WHEREAS, the higher vacancy rate would allow for older derelict property to return to an owner-occupied  
17 single-family residence, and

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19            WHEREAS, it is in the interest of Tompkins County to allow for this transition to happen to encourage owner-  
20 occupied homes, now therefore be it

21  
22            RESOLVED, on recommendation of the Government Operations Committee, That the Tompkins County  
23 Legislature urges the New York State Legislature to amend the Real Property Tax Law by creating a new section of  
24 law that would allow Tompkins County, by local law, to grant a partial exemption equal the increase in assessment due  
25 to the conversion of a multi-unit rental property to an owner-occupied one- or two-unit residence for a period of eight  
26 years, reducing the percent from 100% exemption by 12.5% per year,

27  
28            RESOLVED, further, That the Clerk of the Legislature send copies of the resolution to Governor Andrew  
29 Cuomo, Senators James Seward, Pamela Helming, and Tom O’Mara, and Assemblywoman Barbara Lifton, and  
30 NYSAC (New York State Association of Counties).

31      **SEQR ACTION: TYPE II-20**