



Tompkins County Legislature

Governor Daniel D. Tompkins Building
Ithaca, NY 14850

Meeting: 11/07/19 05:30 PM

Department: Assessment

Category: Real Property

Functional Category:

SCHEDULED

RESOLUTION NO. DOC ID: 8768

1 **Adoption of Local Law No. e of 2019 - A Local Law Enacting the New**
2 **York State Real Property Tax Law Section 421-f, Capital**
3 **Improvements to Residential Properties Exemption**

4 WHEREAS, the Tompkins County Legislature wishes to encourage property owners to maintain their
5 residential properties within the County, and

6
7 WHEREAS, one of the many issues that a property owner must consider when deciding on whether to
8 maintain their property is the ultimate increased valuation and the often times increased taxes, and

9
10 WHEREAS, the New York State Legislature has authorized an exemption that would provide a 8-year
11 abatement on the increased value due to the capital improvements made to 1-2 family residences, and

12
13 WHEREAS, a public hearing was held before the Tompkins County Legislature to hear all persons interested
14 in proposed Local Law No. e of 2019, now therefore be it

15
16 RESOLVED, on recommendation of the Housing and Economic Development and the Government
17 Operations Committees, That proposed Local Law No. e of 2019 - A Local Law Enacting the New York State Real
18 Property Tax Law Section 421-f, Capital Improvements to Residential Properties Exemption be and hereby is adopted,

19
20 RESOLVED, That the Clerk of the Legislature shall publish in the official newspaper of the County a notice
21 of adoption containing a synopsis of said local law and shall within twenty days file one certified copy in the Office of
22 the County Clerk, and one copy with the Secretary of State.

23 **SEQR ACTION: TYPE II-26**

24
25 Vote at Housing and Economic Development Committee

26 Ayes - 4 (Kelles, Dawson, Sigler, and Koreman)

27 Noes - 1 (Granison)

28
29 Vote at Government Operations Committee

30 Ayes - 4 (Dawson, Champion, John, and Klein)

31 Noes - 1 (Lane)