

**DRAFT – To be  
considered  
November 7, 2019**

DOS-239 INSTRUCTIONS (Rev. 11/99)

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET  
ALBANY, NY 12231  
*Local Law Filing*

**(Use this form to file a local law with the Secretary of State.)**

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  
City  
of Tompkins  
Town  
Village

Local Law No. \_\_\_\_\_ e \_\_\_\_\_ of the year 20 19 \_\_\_\_

A local law Authorizing Section 421-f of the New York State Real Property Tax Law –  
(Insert Title)  
Capital Improvements to Residential Properties

Be it enacted by the Tompkins County Legislature of the  
(Name of Legislative Body)

County  
City  
of Tompkins as follows:  
Town  
Village

**Section 1: Statutory Authority**

The purpose of this article is to grant a partial exemption from taxation for capital improvements to residential buildings within Tompkins County as authorized by § 421-f of the Real Property Tax Law. "Residential building" shall mean any building designed and occupied exclusively for residential purposes by not more than two families.

**Section 2: Exemption granted.**

- A. Residential buildings owned by a private individual or individuals, reconstructed, altered or improved with proper building permits and inspection after the effective date of this article shall be exempt from taxation and special ad valorem levies to the extent provided herein.

- B. Such properties shall be exempt from taxation for capital improvements for a period of one year to the extent that 100% of the increase in assessed value thereof attributable to reconstruction, alteration or improvement and for an additional period of seven years; provided, however, that the extent of such exemption shall be decreased by 12.5% of the initial exemption each year during each additional period; provided that such exemption shall be limited to \$80,000 in increased market value, or such other sum less than \$80,000 but not less than \$5,000 of the property attributable to such reconstruction, alteration or improvement.

### **Section 3: Terms and conditions.**

The following terms and conditions shall be applied in the implementation of this article:

- A. No such exemption shall be granted for reconstruction, alteration or improvements unless such reconstruction, alteration or improvement was commenced after the effective date of this local law.
- B. No such exemption shall be granted for reconstruction, alteration or improvements unless the greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old.
- C. The cost of the reconstruction, alteration or improvement must exceed \$3,000.
- D. For purpose of this section, the terms "reconstruction," "alteration" and "improvement" shall not include ordinary maintenance and repairs.
- E. The exemption provisions of this article shall not apply to swimming pools, detached garage structures, or any other accessory structures to the primary residential structure.
- F. In the event that a building granted an exemption pursuant to this Article ceases to be used exclusively for residential purposes or title thereto is transferred to a person or entity other than the heirs or distributees of the owner, the exemption granted pursuant to this article shall cease and omitted taxes shall be computed from the date of transfer.
- G. Such exemption shall be granted only upon application by the owner of such building on a form prescribed by the state board to the Tompkins County Department of Assessment.
- H. Application for the exemption must be filed with the Tompkins County Department of Assessment within 1 year of the certificate of occupancy being issued by the local code enforcement agency.

### **Section 4: Effective Date**

Effective Date. This Local Law shall become effective immediately upon filing with the Secretary of State and shall be applicable for all assessment rolls filed after this date.