February 25, 1991

RESOLUTION NO. 55-91

ADOPTING LOCAL LAW NO. 1 FOR THE YEAR 1991

By Mr. Paquin

WHEREAS, a public hearing has been held on February 25, 1991, regarding Local Law No. 1 for the year 1991, and

WHEREAS, prior notification of such local law was provided to the members of the St. Lawrence County Legislature,

NOW, THEREFORE, BE IT RESOLVED that Local Law No. 1 for the year 1991 is hereby adopted.

* * *

Mr. Paquin made a motion to adopt resolution number 55-91, seconded by Mr. Romigh, and carried by a roll call vote with fourteen (14) yes votes, seven (7) no votes (D. Smith, J. Smith, Morrill, Pierce, Ashley, Luckie, and Wells), and one (1) Legislator absent (Dunham).

LOCAL LAW NUMBER 1 FOR THE YEAR 1991

A LOCAL LAW ESTABLISHING THE BASE INCOME LIMIT FOR EXEMPTION FOR PERSONS 65 YEARS OF AGE OR OVER FOR COUNTY PURPOSES AT THE LEVEL OF \$8,000.

BE IT ENACTED by the Board of Legislators of St. Lawrence County as follows:

Section 1. In accordance with the provisions of Section 467 of the Real Property Tax Law of the State of New York, real property 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, shall be exempt from county taxation to the extent of 50% of the assessed valuation as long as the income of the owner or combined income of the owners does not exceed \$8,000.

Section 2. Where the income of the owner or combined income of the owners exceeds \$8,000 but is less than \$11,600, the exemption shall be calculated at the percentage provided for in the schedule set forth in section 467 of the Real Property Tax Law.

<u>Section 3</u>. This local law shall take effect upon its being duly filed with the State of New York according to the Municipal Home Rule Law.