

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO. 350-2025

**ADOPTING LOCAL LAW G (NO.) FOR THE YEAR 2025, “SENIOR CITIZEN
EXEMPTION AMENDING LOCAL LAW NO. 1 FOR THE YEAR 2010”**

By Mr. Hull, Chair, Finance Committee

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

Section 1. Legislative Intent

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 \$25,000.

Section 2. Exemptions for Senior Citizens

Where the income of the owner or combined income of the owners exceeds \$25,000, the exemption shall be calculated at the percentage provided for in section 467 (1)(b)(1).

ANNUAL INCOME

<u>EQUAL TO</u>	<u>BUT LESS THAN</u>	<u>% EXEMPT</u>
\$0.00	\$25,000	50%
\$25,000	\$26,000	45%
\$26,000	\$27,000	40%
\$27,000	\$28,000	35%
\$28,000	\$28,900	30%
\$28,900	\$29,800	25%
\$29,800	\$30,700	20%

Section 3. Effective Date

This local law shall take effect upon filing with the Secretary of State.

October 6, 2025

STATE OF NEW YORK

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) ss:

COUNTY OF ST. LAWRENCE

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I, Rebekah Zuhlsdorf, Deputy Clerk of the St. Lawrence County Board of Legislators, **DO HEREBY CERTIFY** that I have compared this Resolution No. 350-2025 Entitled "ADOPTING LOCAL LAW G (NO. __) FOR THE YEAR 2025, "SENIOR CITIZEN EXEMPTION AMENDING LOCAL LAW NO. 1 FOR THE YEAR 2010"", adopted October 6, 2025, with the original record in this office and that the same is a correct transcript thereof and of the whole of said original record.

Rebekah Zuhlsdorf, Deputy Clerk
St. Lawrence County Board of Legislators
October 7, 2025