

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO. 351-2025

ADOPTING LOCAL LAW H (NO. __) FOR THE YEAR 2025, "AMENDING LOCAL LAW NO. 1 OF THE YEAR 2005, "A LOCAL LAW ESTABLISHING REAL PROPERTY TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES IN ACCORDANCE WITH SECTION 459-C OF THE NEW YORK STATE REAL PROPERTY TAX LAW""

By Mr. Hull, Chair, Finance Committee

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

Section 1. Exemption for Persons with Disabilities and Limited Incomes

Real property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation for County purposes to the extent as provided in the following schedule:

ANNUAL INCOME

<u>EQUAL TO</u>	<u>BUT LESS THAN</u>	<u>% EXEMPT</u>
\$0	\$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%
\$30,700	\$31,600	15%
\$31,600	\$32,500	10%
\$32,500	\$33,400	5%

Section 2. Definitions

For purpose of this Section:

(a) "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(b) A person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing,

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learning and working, and who (i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act, or (iii) has received a certificate from the state commission for the blind and visually handicapped stating that such person is legally blind, or (iv) is certified to receive a United States Postal Service disability pension. An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the state commission for the blind and visually handicapped, or an award letter from the United States Postal Service shall be submitted as proof of disability.

Section 3. Any exemption provided by this section shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by section four hundred twenty-five of this title, have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this section and section four hundred sixty-seven of this title.

Section 4. No exemption shall be granted:

(a) If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of \$33,400. Income tax year shall mean the twelve month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program. (In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income);

(b) Unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;

(c) Unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health

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care facility, as defined in section twenty-eight hundred one of the public health law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

Section 5. Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the state board, and shall be filed in such assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

Section 6. At least sixty (60) days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection, and enforcement of the payment of the taxes on property owned by such person.

Section 7. The provisions of this section shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.

Section 8. **Effective Date**

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

STATE OF NEW YORK

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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. 351-2025 Entitled "ADOPTING LOCAL LAW H (NO. __) FOR THE YEAR 2025, "AMENDING LOCAL LAW NO. 1 OF THE YEAR 2005, "A LOCAL LAW ESTABLISHING REAL PROPERTY TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES IN ACCORDANCE WITH SECTION 459-C OF THE NEW YORK STATE REAL PROPERTY TAX LAW""", 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