

September 15, 2025

Finance Committee: 8-25-2025

RESOLUTION NO. 300-2025

**SETTING A DATE FOR A PUBLIC HEARING ON PROPOSED 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

WHEREAS, the New York State Real Property Tax Law provides municipalities with the ability to recognize difficulties in certain populations, and

WHEREAS, the exemption currently in place for senior citizens provides for \$10,000 exemption,

NOW, THEREFORE, BE IT RESOLVED that a public hearing be held at 5:30 pm in the Legislative Chambers on October 6, 2025 for the purpose of considering a proposed local law dealing with Senior Citizen Exemption.

**PROPOSED LOCAL LAW G (NO. __) FOR THE YEAR 2025, "SENIOR CITIZEN
EXEMPTION AMENDING LOCAL LAW NO. 1 FOR THE YEAR 2010"**

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).

<u>EQUAL TO</u>	<u>ANNUAL INCOME 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%

September 15, 2025

Section 3. **Effective Date**

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

STATE OF NEW YORK

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) ss:

COUNTY OF ST. LAWRENCE

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I, Kiersten Gotham, Deputy Clerk of the St. Lawrence County Board of Legislators, **DO HEREBY CERTIFY** that I have compared this Resolution No. 300-2025 Entitled “Setting a Date for a Public Hearing on Proposed Local Law G (No.__) for the Year 2025, “Senior Citizen Exemption Amending Local Law No. 1 for the Year 2010””, adopted September 15, 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.

Kiersten Gotham

Kiersten Gotham, Deputy Clerk
St. Lawrence County Board of Legislators
September 16, 2025