

ST. LAWRENCE COUNTY



REAL PROPERTY TAX SERVICE AGENCY

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Canton, New York 13617-1169
Bruce Green, IAO
Director*

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WEB SITE: <http://www.stlawco.org/departments/realproperty/>

To: Town Clerks/Village Clerks/City Clerk/School Business Managers
From: Donna Brown *DMB*
Date: October 15, 2021
Subject: 2022 Exemptions/Income Ceiling Changes

If your jurisdiction plans to adopt a new, disallow an old, or change income limits on a current exemption, this change must be effective by your taxable status date. Taxable status day for towns, non-assessing unit villages and non-city school districts is March 1, 2022 and for the city and the city school district it is April 1, 2022. Towns, villages and the city should have adopted a local law or resolution originally. If you want to amend your income limits and your original legislation was by local law, then you must amend that local law. If your original legislation was by resolution, then you must adopt a new resolution. In either case a public hearing is required before the town board, village board, school board or city council adopts the change.

Please provide any information relating to these changes by **February 1st, 2022**. This will give the assessors time to properly process exemption applications. We will assume your current exemptions and their limits will remain the same as the prior year if we do not receive a response by this date.

I am enclosing a copy of the listings for income limits from last year for the Senior Citizen Exemption for your reference.

If you have any further questions, or would like more details regarding this matter, please contact our office.

DMB/JRC

Enclosures

cc: Town Supervisors
Sole Assessor/Assessor Chair
Village/City Mayors

G:\Account Clerk-Joycee \Letters-Memos\Town-Village-School Letters & Memos\2021 Memo to local govt on exemption changes.doc

*Donna Brown, Coordinator of Real Property Tax Services,
Joycee Chakranarayan, Account Clerk, Lisa Ciccirelli, Tax Map Tech / CAD Spec.
Patricia Fletcher, Senior Real Property Tax Service Aide, Lena Kanitz, Data Collector,
Tina Miller, Tax Aide Danielle Mitchell, Tax Aide Darlene Nelson, Tax Aide
Michael Pearson, Tax Map Tech/CAD Spec*

March 1, 2021

2021

SR. CITIZEN EXEMPTIONS

SCHOOL DISTRICT LIMITS

<u>JURISDICTION</u>	<u>BASE INCOME</u>	<u>MAX. INCOME</u>
Alexandria Bay	\$12,800 (Sliding Scale to 20%)	\$18,499.99
Brushton-Moira	NONE	NONE
Canton	11,700 (Sliding Scale to 10%)	19,199.99
Clifton-Fine	12,025 (Sliding Scale to 10%)	19,524.99
Colton-Pierrepont	NONE	NONE
Edwards-Knox	10,000	10,000
Gouverneur	NONE	NONE
Hammond	14,000	14,000
Harrisville	16,500	16,500
Hermon-Dekalb	10,000	10,000
Heuvelton	12,000	12,000
Indian River	12,800 (Sliding Scale to 20%)	18,499.99
Lisbon	12,000	12,000
Madrid-Waddington	12,500	12,500
Massena	12,000	12,000
Morristown	8,000	8,000
Norwood-Norfolk	10,000 (Sliding Scale to 20%)	15,699.99
Ogdensburg	14,000	14,000
Parishville-Hopkinton	10,500	10,500
Potsdam	12,000 (Sliding Scale to 20%)	17,699.99
Salmon River	NONE	NONE
St. Lawrence Central	8,500 (Sliding Scale to 20%)	14,199.99
St. Regis Falls	NONE	NONE
Tupper Lake	17,500 (Sliding Scale to 20%)	23,199.99