ST. LAWRENCE COUNTY
FINANCE COMMITTEE AGENDA
MR. BEN HULL, CHAIR
MONDAY, SEPTEMBER 29, 2025
BOARD ROOM AND LIVE VIA
WWW.STLAWCO.GOV
5:30 PM

RUTH A. DOYLE
County Administrator

DAVID FORSYTHE
Chair, Board of Legislators

1. **CALL TO ORDER AND APPROVAL OF AGENDA**

2. **APPROVAL OF MINUTES –** August 25, 2025

3. **COUNTY ATTORNEY – STEVE BUTTON**
   A. Authorizing the Chair to Sign an Agreement between the Estate of Mahlon Clements, MCYC, LLC., and St. Lawrence County, Granting the County Access to Property Located at Riverside Avenue, Ogdensburg, New York, Owned by the Estate of Mahlon Clements and MCYC, LLC., to Conduct an Environmental Investigation (Res)
   B. Modifying the 2025 Budget for the County Attorney's Office for Increased Costs Associated with Retention of Outside Legal Counsel (Res)

4. **REAL PROPERTY – LISA CICCIARELLI**
   A. Authorizing Collection of Omitted Taxes to the 2026 Tax Roll (Res)
   B. Adoption of the Equalization Rates for 2026 County Taxes (Res)

5. **HIGHWAY – DON CHAMBERS**
   A. Authorizing the Chair to Sign a Contract with Barton & Loguidice, D.P.C. to Provide Environmental Services Needed to Prepare Appendix A for the Town of Colton for the Multi-Use Trail Capital Project (Res)
   B. Authorizing the Chair to Sign a Contract with J & J Equipment LLC to Rent a Street Sweeper and Assume Liability (Res)
   C. Authorizing the Chair to Sign a Shared Services Agreement between the New York State Department of Transportation and St. Lawrence County for Emergencies (Res)
   D. Modifying the 2025 Budget for the Department of Highways for Services to Local Municipalities (Res)
   E. Modifying the 2025 Budget for the Department of Highways for Winter Maintenance (Res)
   F. Yaleville Bridge Historical Marker, Town of Norfolk (Discussion)
   G. Raymondville Bridge, Town of Norfolk (Discussion)

6. **SOLID WASTE – DON CHAMBERS**
   A. Authorizing the Chair to Sign Documents to add New Equipment to the Comprehensive Insurance Policy for the Solid Waste Department and Modifying the 2025 Budget for the Solid Waste Department (Res)

7. **AMERICAN RESCUE PLAN ACT (ARPA) UPDATE**

8. **OLD/NEW BUSINESS**

9. **COUNTY ADMINISTRATOR'S REPORT – RUTH DOYLE**
   A. Modifying the 2025 Budget for the County Administrator's Office for the Removal of Hazardous Trees in St. Lawrence County (Res)
   B. Modifying the 2025 Budget for the Assigned Counsel Program (Res)
   C. Adopting Local Law G (No.__) for the Year 2025, "Senior Citizen Exemption Amending Local Law No. 1 for the Year 2010" (Res)
   D. 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"" (Res)

10. **COMMITTEE REPORTS**
    A. Cornell Cooperative Extension Board (Denesha)
    B. Fish and Wildlife Management Board, Region 6 (Sheridan)
    C. Fisheries Advisory Board (Terminelli)
    D. Gouverneur Fair Board (Smithers)
    E. Highway/Solid Waste Committee (Smithers)
    F. Industrial Development Agency (Reagen)
    G. Recreational and Trails Advisory Board (Perkins/Webster)
    H. St. Lawrence River Valley Redevelopment Agency (RVRDA) (Forsythe)
    I. St. Lawrence County Chamber of Commerce (Webster)
    J. Soil & Water Conservation District Board of Directors (Burke)

11. **EXECUTIVE SESSION**

12. **ADJOURNMENT** – If there is no further business.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN AN AGREEMENT BETWEEN THE ESTATE OF MAHLON CLEMENTS, MCYC, LLC., AND ST. LAWRENCE COUNTY, GRANTING THE COUNTY ACCESS TO PROPERTY LOCATED AT RIVERSIDE AVENUE, OGDENSBURG, NEW YORK, OWNED BY THE ESTATE OF MAHLON CLEMENTS AND MCYC, LLC., TO CONDUCT AN ENVIRONMENTAL INVESTIGATION

By Mr. Hull, Chair, Finance Committee

WHEREAS, the County commenced an In Rem real property tax foreclosure proceeding for delinquent 2023 taxes pursuant to Article 11 of the Real Property Tax Law against property owned by Ogdensburg Kiwanis Club, located at Riverside Avenue, Ogdensburg, New York (Tax ID# 48.071-2-1.11), and

WHEREAS, delinquent real property taxes are due and owing in the amount of $6,167.99, together with fees, penalties and interest in the amount of $2,538.24 for a total of $8,706.23, and

WHEREAS, the Kiwanis Site is a part of a historical location on the shoreline of the City of Ogdensburg known as the former "Augsbury" site, and

WHEREAS, in addition to the Kiwanis Site, the Augsbury site included two (2) additional sites owned by the Estate of Mahlon T. Clements ("Clements Site"), owner of property located at Riverside Avenue, Ogdensburg, New York 13669 (Tax ID# 48.063-2-2.1) ("Clements Site"), and MCYC, LLC, a New York limited liability company, owner of property located at 502 Riverside Avenue, Ogdensburg, New York 13669 (Tax ID# 48.071-2-1.2) ("MCYC Site"), and

WHEREAS, the County desires to have an environmental investigation conducted on the Kiwanis Site, as well as the Clements Site and the MCYC Site, to obtain information about the current environmental conditions, so that the County can make an informed decision concerning the disposition of the Kiwanis Site prior to a judgment of foreclosure being entered and prior to the possible acquisition of the Clements Site and the MCYC Site, and

WHEREAS, in order to avoid litigation between the parties, an agreement between MCYC, LLC, the Estate of Mahlon Clements, and the County is necessary to allow access by the County and its affiliates or agents to the Clements Site and the MCYC Site in order to perform said environmental investigation, and

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign an agreement granting the County of St. Lawrence and its affiliates access to properties located at Riverside Avenue, Ogdensburg, New York, owned by MCYC, LLC and the Estate of Mahlon Clements in order to perform an environmental investigation (T1013254 43007), upon the review and approval of the County Attorney.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

MODIFYING THE 2025 BUDGET FOR THE COUNTY ATTORNEY'S OFFICE FOR INCREASED COSTS ASSOCIATED WITH RETENTION OF OUTSIDE LEGAL COUNSEL

By Mr. Hull, Chair, Finance Committee

WHEREAS, pursuant to County Law §501(2) "...whenever the interests of the board of supervisors or the county are inconsistent with the interests of any officer paid his compensation from county funds, the county attorney shall represent the interests of the board of supervisors and the county [while the conflicted officer] may employ an attorney-at-law" who shall be reimbursed pursuant to the policies by Public Officer's Law §18, and

WHEREAS, coordinated strategies are being implemented to decrease long-term costs associated with continued retention of outside counsel, and

WHEREAS, short-term costs have increased due to the current litigation that have been sent to outside counsel reaching a more active status, and

WHEREAS, due to discovery phases, trial preparation, and upcoming trials, there will not be sufficient funds to pay future billings to outside counsel through the end of the 2025 Budget, and

WHEREAS, since 2015 the number of cases assigned to outside counsel has continued to decrease, however the costs associated with those few remaining with outside counsel have increased due to market changes, and

WHEREAS, it is recommended to transfer funds from the fund balance of the Casualty and Liability Fund (08), to the operational budget by increasing the appropriated fund balance to provide appropriations for those obligations as they come due,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2025 Budget for the County Attorney's Office for increased costs associated with retention of outside legal counsel, as follows:

DECREASE UNAPPROPRIATED FUND BALANCE:

08TG0911 50300	CS Unappropriated Fund Balance	$125,000

INCREASE APPROPRIATED FUND BALANCE:

08TG0910 50300	CS Appropriated Fund Balance	$125,000

INCREASE APPROPRIATIONS:

LR019304 43002	LR Legal Fees	$125,000

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

AUTHORIZING COLLECTION OF OMITTED TAXES TO THE 2026 TAX ROLL

By Mr. Hull, Chair, Finance Committee

WHEREAS, Sections 520 and 551 of the Real Property Tax Law make provisions for the taxation of exempt property upon transfer of title and addition of omitted parcels from the roll of the previous year, and

WHEREAS, Section 520 states that the property shall be taxed pro rata for the unexpired portion of any fiscal year during which said transfer of title occurred, and

WHEREAS, for purposes of any fiscal year or years during which title to such property is transferred, such property shall be deemed to have been omitted, and this annual resolution provides for these scenarios,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the addition of omitted taxes to the 2026 tax roll pursuant to Sections 520 and 551 under Title 3 of Article Five (5) of the Real Property Tax Law.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

ADOPTION OF THE EQUALIZATION RATES FOR 2026 COUNTY TAXES

By Mr. Hull, Chair, Finance Committee

WHEREAS, Section 900 of the New York State Real Property Tax Law requires that county taxes be levied upon the basis of the full valuation of taxable real property determined in accordance with Article 8 of that law, and

WHEREAS, Article 8 requires the apportionment of county taxes upon the aggregate full value of taxable real property in each city and town determined by dividing the assessed valuation thereof by the county equalization rate established for each city and town by the county equalization agency, and

WHEREAS, Section 804 of the New York State Real Property Tax Law requires the annual adoption of the county equalization rates by the county legislature,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the adoption of the equalization rates for 2026 County Taxes, as follows:

Municipality	Equalization Rate
Ogdensburg	97
Brasher	79
Canton	65
Clare	1.88
Clifton	68
Colton	79
DeKalb	73
Depeyster	100
Edwards	69
Fine	83
Fowler	8
Gouverneur	72
Hammond	74
Hermon	84
Hopkinton	67
Lawrence	75
Lisbon	59
Louisville	100
Macomb	38
Madrid	69
Massena	79
Morristown	79.50
Norfolk	66

Oswegatchie	75
Parishville	4.85
Piercefield	78
Pierrepont	64
Pitcairn	100
Potsdam	100
Rossie	76
Russell	44
Stockholm	95
Waddington	62

New York State Department of Taxation and Finance
Office of Real Property Tax Services
WA Harriman State Campus
Albany, New York 12227

2025 Equalization Rate Status

Municipal Code	Municipal Name	(A) 2024 State Equalization Rate	(B) 2025 State Equalization Rate and Status		(C) Percentage Change in Estimate of Full Value
401200	City of Ogdensburg	100.00	97.00	Final	3.09%
402000	Town of Brasher	81.00	79.00	Final	2.53%
402200	Town of Canton	72.00	65.00	Final	10.77%
402400	Town of Clare	1.99	1.88	Final	5.85%
402600	Town of Clifton	70.00	68.00	Final	2.94%
402800	Town of Colton	87.00	79.00	Final	10.13%
403000	Town of Dekalb	75.00	73.00	Final	2.74%
403200	Town of De Peyster	99.00	100.00	Final	15.79%
403400	Town of Edwards	69.00	69.00	Final	0.00%
403600	Town of Fine	89.00	83.00	Final	7.23%
403800	Town of Fowler	8.00	8.00	Final	0.00%
404000	Town of Gouverneur	76.00	72.00	Final	5.56%
404200	Town of Hammond	77.00	74.00	Final	4.05%
404400	Town of Hermon	85.00	84.00	Final	1.19%
404600	Town of Hopkinton	70.00	67.00	Final	4.48%
404800	Town of Lawrence	78.00	75.00	Final	4.00%
405000	Town of Lisbon	60.00	59.00	Final	1.69%
405200	Town of Louisville	60.00	100.00	Final	21.58%
405400	Town of Macomb	40.00	38.00	Final	5.26%
405600	Town of Madrid	72.00	69.00	Final	4.35%
405800	Town of Massena	80.00	79.00	Final	1.27%
406000	Town of Morristown	82.00	79.50	Final	3.14%
406200	Town of Norfolk	68.00	66.00	Final	3.03%
406400	Town of Oswegatchie	79.00	75.00	Final	5.33%
406600	Town of Parishville	5.10	4.85	Final	12.56%
406800	Town of Piercefield	81.00	78.00	Final	3.85%
407000	Town of Pierrepont	68.00	64.00	Final	6.25%
407200	Town of Pitcairn	100.00	100.00	Final	0.00%
407400	Town of Potsdam	69.00	100.00	Final	16.17%
407600	Town of Rossie	84.00	76.00	Final	10.53%
407800	Town of Russell	52.00	44.00	Final	18.18%
408000	Town of Stockholm	67.00	95.00	Final	-29.47%
408200	Town of Waddington	63.00	62.00	Final	1.61%

Column C is the percentage change in the estimate of full value between the 2024 State equalization rate and the 2025 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as other rates are established in the county. You will be sent a complete report when we have established 2025 State equalization rates for all municipalities in your county.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A CONTRACT WITH BARTON & LOGUIDICE, D.P.C. TO PROVIDE ENVIRONMENTAL SERVICES NEEDED TO PREPARE APPENDIX A FOR THE TOWN OF COLTON FOR THE MULTI-USE TRAIL CAPITAL PROJECT

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Board of Legislators approved Resolution No. 193-2017 which changed Local Law to approve all-terrain vehicle operation on certain public lands and County Roads, and

WHEREAS, these Local Laws took effect immediately upon filing with the Secretary of State and satisfactory completion of Appendix A as included in the Final Generic Environmental Impact Statement (FGEIS) for the Multi-Use Trail System, and

WHEREAS, a new trail segment in the Town of Colton has been requested for inclusion on the St. Lawrence County Multi-Use Trail System, and

WHEREAS, Barton & Loguidice, D.P.C. has agreed to provide environmental services needed to prepare the Appendix A-Environmental Checklist for the new trail segment for a fee not to exceed $3,550 (BF079894 43007 TRAIL),

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign a contract with Barton & Loguidice, D.P.C. to provide environmental services needed to prepare Appendix A for the Town of Colton for the Multi-Use Trail Capital Project, upon approval of the County Attorney.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A CONTRACT WITH J & J EQUIPMENT LLC TO RENT A STREET SWEEPER AND ASSUME LIABILITY

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Department of Highways is responsible for the maintenance and upkeep of county roads and infrastructure within St. Lawrence County, and

WHEREAS, effective street sweeping is essential for public safety, environmental protection, and the preservation of road surfaces by removing debris, sediment, and other materials, and

WHEREAS, the Department of Highways has identified a temporary need for a chassis-mounted street sweeper to supplement its existing equipment fleet to address specific project requirements, and

WHEREAS, renting a chassis-mounted street sweeper offers a cost-effective and flexible solution to meet this immediate need without the significant capital expenditure associated with purchasing new equipment (HM551104 42100), and

WHEREAS, the rental pricing of $11,500 per month is based on the New York State Office of General Services (NYS OGS) Contract No. PS69110SB, and

WHEREAS, the rental agreement for such equipment requires the Department of Highways to assume liability for the operation and use of the rented chassis-mounted street sweeper during the rental period,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign a contract with J & J Equipment LLC to rent a street sweeper and assume liability, upon approval of the County Attorney, and

BE IT FURTHER RESOLVED that St. Lawrence County shall assume liability for the operation, maintenance, and any incidents arising from the use of the rented chassis-mounted street sweeper during the term of the rental agreement.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN A SHARED SERVICES AGREEMENT BETWEEN THE NEW YORK STATE DEPARTMENT OF TRANSPORTATION AND ST. LAWRENCE COUNTY FOR EMERGENCIES

By Mr. Hull, Chair, Finance Committee

WHEREAS, the New York State Department of Transportation (NYSDOT) is committed to assisting municipalities in responding to emergencies that affect the transportation system, and

WHEREAS, in the event that the local Highway System is impacted by an event, NYSDOT forces can normally only offer assistance when an Emergency Declaration is issued by New York State, and

WHEREAS, in the absence of the Emergency Disaster Declaration and/or suspension of Highway Law §55, NYSDOT forces can assist local municipalities with issues on the local Highway System if a Shared Services Agreement has been entered into between the Municipality and New York State, and

WHEREAS, by executing an Agreement beforehand, for a four-year term, emergency needs on the Highway System owned by St. Lawrence County can be addressed without having to wait for paperwork to be processed or an Emergency Declaration to be enacted, and

WHEREAS, without a Shared Services Agreement, requests for assistance would have to be made through the County Director of Emergency Services and the County's local resources would need to be exhausted before NYSDOT could provide assistance,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign all necessary agreements for a Shared Services Agreement with the New York State Department of Transportation for emergencies, upon approval of the County Attorney.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

MODIFYING THE 2025 BUDGET FOR THE DEPARTMENT OF HIGHWAYS FOR SERVICES TO LOCAL MUNICIPALITIES

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Department of Highways provides various services, including road maintenance and construction, to municipalities within the County, and

WHEREAS, an increase in requests for services from other municipalities has resulted in additional work for the Department of Highways, and

WHEREAS, this increased work has generated additional revenue and incurred unforeseen expenses related to machinery rental, materials, and equipment usage, and

WHEREAS, the Superintendent of Highways recommends a modification to the Budget to more closely reflect actual operations for 2025,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2025 Budget for the Department of Highways' as follows:

DECREASE APPROPRIATIONS:

HM151104 454PM H1	Paving Materials	$45,000

INCREASE REVENUE:

HG027705 55000	H HSOG Svcs Other Govt	$150,000

INCREASE APPROPRIATIONS:

HG051484 40600	H HSOG Machinery Rental	$114,000
HG051484 42100	H Equipment Rental	5,000
HG051484 454HS	H HSOG Hwy Supplies & Exp	76,000
		$195,000

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

MODIFYING THE 2025 BUDGET FOR THE DEPARTMENT OF HIGHWAYS FOR WINTER MAINTENANCE

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Department of Highways is responsible for maintaining safe and passable roads throughout the year, and

WHEREAS, the current appropriations in the 2025 Budget for the Department of Highways for sub-contractors and machinery rental is exhausted and will likely be needed before year end to meet the projected operational needs for the upcoming winter season, and

WHEREAS, anticipated revenue can be used to offset the increase in appropriations,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2025 Budget for the Department of Highways' as follows:

INCREASE REVENUE:

HS023025 55000	H LR State Snow Removal	$565,000

INCREASE APPROPRIATIONS:

HS051444 40600	H Snow Machinery Rental	$50,000
HS051444 465CO	H Snow 50-59 Sub-Contracts	515,000
		$565,000

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

AUTHORIZING THE CHAIR TO SIGN DOCUMENTS TO ADD NEW EQUIPMENT TO THE COMPREHENSIVE INSURANCE POLICY FOR THE SOLID WASTE DEPARTMENT AND MODIFYING THE 2025 BUDGET FOR THE SOLID WASTE DEPARTMENT

By Mr. Hull, Chair, Finance Committee

WHEREAS, the Departmetn of Solid Waste functions financially as an independent enterprise fund, and

WHEREAS, Resolution No. 151-2018 authorized the first separate comprehensive insurance policy for Solid Waste in an effort to protect St. Lawrence County in the event of costly claims, and

WHEREAS, Resolution No. 160-2023, Resolution No. 131-2024, and Resolution No. 161-2025 authorized the renewal of the comprehensive insurance policy for sequential terms, and

WHEREAS, the current insurance policy in place is provided by the U.S. Specialty Insurance Company, and

WHEREAS, the Solid Waste Department has recently acquired a piece of equipment is recommended to be included in the current comprehensive insurance policy, and

WHEREAS, the addition of this equipment has increased the 2025 insurance premium, causing an excess over the budgeted amount (WA017104 41405), and

WHEREAS, this amount can be offset by a transfer of funds from the Highway & Street Equipment line (WO081602 24000),

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Chair to sign any and all documents necessary to add the acquired equipment to the Solid Waste Department's comprehensive insurance policy, upon the approval of the County Attorney, and

BE IT FURTHER RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2025 Budget for Solid Waste to transfer funds from the Highway Fund to the Enterprise Fund as follows:

DECREASE APPROPRIATIONS:

WO081602 24000	W OPR Highway & Street Equip	$1,605

INCREASE APPROPRIATIONS:

WA017104 41405	W ADM Comprehensive Insurance	$1,605

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

MODIFYING THE 2025 BUDGET FOR THE COUNTY ADMINISTRATOR'S OFFICE FOR THE REMOVAL OF HAZARDOUS TREES IN ST. LAWRENCE COUNTY

By Mr. Hull, Chair, Finance Committee

WHEREAS, Resolution No. 405-2024 authorized a targeted appropriation of $200,000 from the general fund, fund balance and the 2024 appropriations were provided along with an additional $48,795 to complete the phase of the Tree Removal Project, and

WHEREAS, the Project phase was complete and funds remain available for the next phase, and

WHEREAS, the St. Lawrence County Soil and Water Conservation District has functioned in an administrative and operational capacity to oversee the Ash Tree and Hazardous Tree Removal Project and have solicited bids for the next phase, and

WHEREAS, the successful bid is being awarded to Putney Tree Service at a cost of $321,000 for tree removal which will consist of 4,197 trees in the towns of Clare, Clifton, Edwards, Fine, Fowler, Hermon, Hopkinton, Lawrence, Parishville, Piercefield, Pierrepont, Pitcairn, and Russell, and

WHEREAS, due to restrictions on species protected by the NYS DEC, tree removal will occur from November 1, 2025 - March 1, 2026,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2025 Budget for the County Administrator's Office for removal of additional trees in St. Lawrence County, as follows:

DECREASE UNAPPROPRIATED FUND BALANCE:

01TG0911 50300	Fund Balance, Unreserved Unappropriated	$121,000

INCREASE APPROPRIATED FUND BALANCE:

01TG0910 50300	Fund Balance, Unreserved, Appropriated	$121,000

DECREASE APPROPRIATIONS:

B1019904 49700	B SPEC Contingency Account	$200,000

INCREASE APPROPRIATIONS:

B1S87304 46000	B Partner Agency - SWCD	$321,000

BE IT FURTHER RESOLVED that the District Manager will share the progress and final report of tree removal with the Board of Legislators, and

BE IT FURTHER RESOLVED that any remaining funds will roll over to future years until fully expended.

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

MODIFYING THE 2025 BUDGET FOR THE ASSIGNED COUNSEL PROGRAM

By Mr. Hull, Chair, Finance Committee

WHEREAS, the cost for Assigned Counsel for Indigent Defense has exceeded the 2025 budgeted appropriations, and

WHEREAS, with eligibility standards changing, along with State-mandated rate increases, the cost of providing indigent defense continues to rise, with the State reimbursing up to fifty percent (50%) of these increased costs, and

WHEREAS, State reimbursement revenue will exceed the 2025 Budget,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes the Treasurer to modify the 2025 Budget for the Assigned Counsel Program, as follows:

INCREASE APPROPRIATIONS:

IA011704 430CC	IA AC Criminal Cases	$300,000
IA011704 430FC	IA AC Family Court Cases	300,000
		$600,000

INCREASE REVENUE:

IA030255 56000	IA AC SA Indigent Legal Services	$600,000

October 6, 2025

Finance Committee: 9-29-2025

RESOLUTION NO.

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

EQUAL TO	BUT LESS THAN	% EXEMPT
$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

Finance Committee: 9-29-2025

RESOLUTION NO.

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

EQUAL TO	BUT LESS THAN	% EXEMPT
$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, 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.

<u>Section 3.</u> 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.

<u>Section 4.</u> 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 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.