

2024 Lewis County Exemption Chart		AGED	AGED	FIRE / AMB		VET	VET	BUS	SOLAR	WIND
		Income				Elig	Alt %	10 yr		
		Limits	percent	GrantsEx	Year	Funds	Exempt	ex	Grants Ex	Year Muni Opted
Changes are in bold.		ss=sliding scale	granted	y or n	granted				yes or no	In or Out
SWIS	TOWN	SCHOOLS	Maximum Income						Reenactive Effective	
CODE		w/in Twns							1991 Assessment Roll	
SCHOOLS										
1.	Adirondack	302601	22,500 ss	10	NO		n/a	n/a	YES	NO 91 OUT
2.	Beaver River	234401	15,700 ss	20	YES	2006	n/a	n/a	NO	NO 91 OUT
3.	Camden	303001	25,900 ss	5	NO		n/a	n/a	YES	NO 91 OUT
4.	Carthage	226001	15,200 ss	20	NO		n/a	n/a	NO	NO 91 IN - 92 OUT
5.	Copenhagen	232201	17,700 ss	20	NO		n/a	n/a	NO	NO 91 OUT - 04 IN - 18 OUT
6.	Harrisville	232401	16,500 ss	50	NO		n/a	n/a	NO	NO 91 OUT
7.	Lowville	233601	15,700 ss	20	YES	2006	n/a	n/a	NO	YES 91 OUT - 04 IN
8.	Sandy Creek	355201	19,200 ss	20	NO		n/a	n/a	YES	YES 91 OUT - 92 IN
9.	So Jefferson	222001	15,200 ss	20			n/a	n/a	NO	NO 91 OUT
10.	So Lewis	234001	15,700 ss	20	YES	2006	n/a	n/a	YES	YES 91 OUT - 04 IN
Special Notes:										
AGED EXEMPTION - Allow if 65 by 12/31 -----Town of Lyonsdale, So Jefferson School										
AGED EXEMPTION - File renewal by Grievance Day -----Town of Lyonsdale										
PHYSICALLY DISABLED EXEMPTION (RPTL 459) ----- Adirondack School										
RESIDENTIAL BUILDING EXEMPTION (RPTL 421f) ----- Town of Lowville, Town of Turin										
SOLAR WIND EXEMPTION - Allowed if System Constructed Prior to 7-1-98 or between 1-1-91 and 1-1-2025										
FIRE / AMBULANCE: only the following grant the lifetime exemption:										
County of Lewis / Village of Lowville / Towns of Greig, Harrisburg & Martinsburg										
\$17,000 SLIDING SCALE EXAMPLE										
OPTION #1:										
\$17,000 OR LESS			50%							
More than 17,000 less than 18,000			45%							
More than 18,000 less than 19,000			40%							
More than 19,000 less than 20,000			35%							
More than 20,000 less than 20,900			30%							
More than 20,900 less than 21,800			25%							
More than 21,800 less than 22,700			20%							
THE NEXT 2 OPTIONS IN THE SLIDING SCALE ARE OPTIONAL BY THE TAXING JURISDICTION.										
OPTION #2:										
More than 22,700 less than 23,600			15%							
More than 23,600 less than 24,500			10%							
OPTION #3:										
More than 24,500 less than 25,400			5%							