

OFFICE OF THE CLERK OF THE LEGISLATURE

Wendy M. Falls
Clerk of the Legislature
315-349-8230



46 East Bridge Street
Oswego, New York 13126
315-349-8237 fax

NOTICE OF ADOPTION

Per Section 214 of the County Law, you are hereby notified that on April 14, 2016, the Oswego County Legislature adopted the following:

COUNTY OF OSWEGO LOCAL LAW NUMBER 1 OF 2016
“A LOCAL LAW GRANTING AN EXEMPTION FROM GENERAL AD VALOREM TAXATION, SPECIAL AD VALOREM LEVIES, AND SPECIAL ASSESSMENTS AS PROVIDED FOR UNDER REAL PROPERTY TAX LAW §485 AND §490 REGARDING THE JAMES A. FITZPATRICK FACILITY”

Copies of Local Law #1 of 2016 are posted in the Oswego County Courthouse on East Oneida Street in Oswego, at the County Clerk’s Office at 46 E. Bridge Street in Oswego and are available upon request to Wendy Falls, Clerk of the Legislature at 46 E. Bridge Street, Oswego, NY 13126, by phone at 315-349-8230 or by e-mail at wfalls@oswegocounty.com

By Order of the Oswego County Legislature
April 14, 2016
Wendy M. Falls, Clerk

COUNTY OF OSWEGO
LOCAL LAW NUMBER 1 OF 2016

“A LOCAL LAW GRANTING AN EXEMPTION FROM GENERAL AD VALOREM TAXATION, SPECIAL AD VALOREM LEVIES, AND SPECIAL ASSESSMENTS AS PROVIDED FOR UNDER REAL PROPERTY TAX LAW §485 AND §490 REGARDING THE JAMES A. FITZPATRICK FACILITY”

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF OSWEGO AS FOLLOWS:

1. **Purpose and Intent.** The County of Oswego, by and through its Legislature, hereby finds and determines that it is in the best interests of the County to enter into a tax agreement with, and to grant a real property tax exemption under law, regarding the James A. FitzPatrick Facility (the “Facility”). The purpose of this Local Law is to

provide for an exemption from general *ad valorem* taxation, special *ad valorem* levies, and special assessments as provided for under New York State Real Property Tax Law §§485 and 490 regarding the Facility owned by Entergy Nuclear FitzPatrick, LLC, a subsidiary of Entergy Corporation, and located in the Town of Scriba, County of Oswego, New York for the purpose of entering into a tax agreement on the Facility to become effective January 1, 2017 and expire at 11:59 p.m. on December 31, 2021.

2. **Property Affected:** The Facility shall include land and present and future improvements covered by Town of Scriba Tax Parcel ID Numbers: 095.00-10-01.000 (Railroad Spur); 095.00-01-14.200 (FitzPatrick Facility); 095.00-01-50 (Wellness Center), together with any property, machinery, equipment, buildings, and improvements currently located, and to be located, on the land underlying the Facility, notwithstanding any subsequent changes in Tax Map ID numbers, if any.
3. **Tax District:** This Local Law only creates an exemption with respect to taxes issued by the County of Oswego or any special district formed by it.
4. **Rights Reserved:** Notwithstanding the exemption granted hereunder, the County expressly reserves the right to issue a County real property tax bill on the Facility for the year 2022, based on the 2021 assessment roll year, if no other exemption is subsequently granted by local law or no other agreement is struck regarding the Facility.
5. **Effective Date.** This law shall become effective upon its adoption. The exemption granted hereunder to the Facility, however, shall commence on January 1, 2017 and shall expire at 11:59 p.m. on December 31, 2021. This Local Law and the exemptions granted hereunder shall only become effective if and when a tax agreement for payment in lieu of taxes is agreed upon and executed by the County of Oswego. For the purposes of convenience, the County may enter into a joint tax agreement together with other taxing jurisdictions regarding the Facility or the County may execute same individually.
6. **Termination:** This Local Law, and the exemptions granted hereunder, shall terminate on December 31, 2021 at 11:59 p.m.
7. **Severability:** If any portion of this Local Law is found to be invalid by a court of competent jurisdiction, or because of intervening changes in New York State or Federal Law, the rest and remainder thereof shall not be affected thereby and shall remain in full force and effect.
8. **Filing.** A copy of this Local Law shall be filed with the New York State Secretary of State, the Clerk of the County of Oswego, the Clerk of the Town of Scriba, the Clerk of the Mexico Academy and Central School District, and the Commissioner of the New York State Department of Taxation and Finance no later than thirty (30) days after its adoption.