

NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE that the Oswego County Legislature shall hold a Public Hearing on the proposed County of Oswego Local Law Number 2 of 2018, entitled “**A LOCAL LAW AMENDING LOCAL LAW NUMBER 2 OF 2009 TO EXTEND THE COLD WAR VETERANS EXEMPTION UNDER REAL PROPERTY TAX LAW §458-b**” on the 15th day of March, 2018, at 2:00 o’clock, in the afternoon of said day at the Oswego County Legislative Chambers, County Office Building, 46 E. Bridge Street, Oswego, NY 13126

This hearing is regarding the exemption authorized by Local Law number 2 of 2009 applying to qualified owners of qualified real property for as long as they remain qualified owners, without regard to such ten year limitation. Copies of the proposed local law are available in the Clerk of the Legislature Office at 46 East Bridge Street, Oswego, NY 13126 and available online at oswegocounty.com. Requests can also be e-mailed to chris.jones@oswegocounty.com.

By Order of the Oswego County Legislature
February 15, 2018
Christopher A. Jones, Clerk of the Legislature

**PROPOSED
COUNTY OF OSWEGO
LOCAL LAW NUMBER 2 OF 2018**

**A LOCAL LAW AMENDING LOCAL LAW NUMBER 2 OF 2009
TO EXTEND THE COLD WAR VETERANS EXEMPTION UNDER
REAL PROPERTY TAX LAW §458-b**

BE IT ENACTED by the County Legislature of the County of Oswego as follows:

Section 1. Purpose and Intent.

In 2009, this Legislature adopted Local Law Number 1 of 2009, the “Cold War Veterans Property Tax Exemption Act” which created an exemption for Cold War Veterans under Real Property Tax Law §458-b within the County of Oswego. The State of New York by Chapter 290 §1 of the Laws of 2017 amended Real Property Tax Law §458-b to provide, inter alia, that notwithstanding the ten year limitation imposed by the provisions of 458-b a county, which has adopted a local law pursuant to 458-b of the Real Property Tax Law may adopt a local law providing that the exemption authorized by this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.

Section 2. Amendment

Section 5. entitled “Limitations” of Local Law Number 2 of 2009 be and is hereby **AMENDED** to read as follows (*Deleted text shown as stricken out, new text shown as underlined in bold*):

- D. ~~Application for exemption shall be made by the owner, or all of the owners of the property on a form prescribed by the state subject to the terms and conditions set forth in Real Property Tax Law §458-b.~~ **Notwithstanding the ten (10) year limitation imposed by the foregoing provisions of Section 5, Paragraph C of this Local Law any exemption authorized by this Local Law shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten (10) year limitation.**
- E. ~~This law may be repealed by the County of Oswego. Any such repeal shall occur at least ninety (90) days prior to the taxable status date of the County of Oswego.~~ **Application for exemption shall be made by the owner, or all of the owners of the property on a form prescribed by the state subject to the terms and conditions set forth in Real Property Tax Law §458-b.**

- F. This law may be repealed by the County of Oswego. Any such repeal shall occur at least ninety (90) days prior to the taxable status date of the County of Oswego.

SECTION 3. Effective Date.

This local law shall be effective upon its adoption and filing with the Secretary of State pursuant to the applicable provisions of the Municipal Home Rule Law.