

# OFFICE OF THE CLERK OF THE LEGISLATURE

Christopher A. Jones  
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 March 15, 2018, the Oswego County Legislature adopted the following:

**COUNTY OF OSWEGO LOCAL LAW NUMBER 1 OF 2018  
"A LOCAL LAW AMENDING LOCAL LAW NUMBER 1 OF 2015 REGARDING  
EXTENDING THE RESIDENTIAL BUILDING CAPITAL IMPROVEMENT  
EXEMPTION PURSUANT TO REAL PROPERTY TAX LAW §421-F"**

Copies of Local Law #1 of 2018 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 available online at [oswegocounty.com](http://oswegocounty.com). Requests can also be e-mailed to [chris.jones@oswegocounty.com](mailto:chris.jones@oswegocounty.com)

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

**COUNTY OF OSWEGO  
LOCAL LAW NUMBER 1 OF 2018**

**A LOCAL LAW AMENDING LOCAL LAW NUMBER 1 OF 2015  
REGARDING EXTENDING THE RESIDENTIAL BUILDING CAPITAL  
IMPROVEMENT EXEMPTION PURSUANT TO REAL PROPERTY TAX LAW  
§421-f**

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

**SECTION 1. Purpose and Intent.**

This legislature heretofore enacted Local Law Number 1 of 2015 which provides an exemption from taxes and special ad valorem levies for capital improvements to residential buildings within the county. Local law Number 1 of 2015 is set to expire on March 12, 2018. This amendment extends the expiration date of the 2015 local law for ten (10) years to expire on March 1, 2028. The exemption is an eight-year sliding scale for residential properties with eligible capital improvements and presently 17 properties have been granted this exemption.

**SECTION 2. Amendment of Local Law.**

Local Law Number 1 of 2015, Section 7, entitled "Effective Date" is hereby **AMENDED** to read as follows:

**Section 7. Effective Date**

This local law shall become effective upon filing in the office of the Secretary of State, as provided and in the manner described in the Municipal Home Rule Law. Following its adoption, a copy of this local law shall be sent to and filed with the Office of Real Property Tax Services, a Division of the Department of Taxation and Finance, with the Director of the Real Property Tax Services of Oswego County, and with all the assessors of local municipal governments of Oswego County. This local law shall automatically expire and the exemption authorized hereunder shall no longer be available to new applicants after March 1<sup>st</sup>, 2028. This local law shall automatically expire and be of no further effect and the exemption granted hereunder shall cease immediately upon the adoption of a local law by this County Legislature pursuant to any amendment of Real Property Tax Law Section 421-f including a Special Law enacted by the State Legislature pursuant to a Home Rule request under Municipal Home Rule Law. However, all exemptions granted hereunder which shall have become effective prior to the automatic expiration thereof by any event defined in this paragraph shall continue beyond such expiration according to the terms of Sections 1 through 6 hereof.

**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.

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

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