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Subdivision Map Filing Requirements

Whenever real property is subdivided for sale, development, or transfer of ownership an original map of the subdivided property must be filed with the Office of the County Clerk and a copy of the map must be filed with the County Department of Real Property Tax Services before any such sale, development, or transfer of ownership¹. To file with our office, you will need the following:

- A paper copy of the survey map showing the subdivided property, to be retained by the Tax Mapper.
- A 10-year tax search certificate obtained from a title or abstract company showing that taxes have been paid on the parcel².
- A signature of final approval from the City, Village, or Town Planning Board endorsed upon the map if the subdivided property is within a Municipality that has such requirements³. Please check with your City, Village, or Town Planning Board or Code Enforcement Officer.

Failure to meet the above requirements will result in the map being rejected.

Upon filing the map with the tax mapping department and paying the filing fee you will receive a certificate which will be filed along with the original map at the County Clerk's office. Maps filed with the Real Property Tax Service are subject to the following fees⁴:

- 1-3 Lots: \$25
- 4-9 Lots: \$50
- 10+ Lots: \$100

Maps are to be presented to the Real Property Tax Service located on the second floor of the County Legislative Office Building, 46 East Bridge Street in Oswego. We accept Cash or Check. Checks may be made out to **Oswego County Real Property Tax Service**.

You are encouraged to contact the County Clerk at (315) 349-8621 for further information on the requirements and fees for filing the subdivision map with their office.

¹ Real Property Law § 334.1

² Real Property Law § 334.3

³ General City Law § 34; Town Law § 279; Village Law § 7-732

⁴ Real Property Tax Law § 503.7 | County Resolution 203, November 2014

Addendum.

Definitions of “Subdivision” vary between bodies of government. Local zoning and planning boards may not define a subdivision the same as other agencies.

The Tax Mapping Department defines a Parcel as a contiguous land area under a single fee ownership as far as may be practicable, used or intended for use as a single piece. A Subdivision is thus the division of any parcel into two or more lots, blocks or sites with or without streets or highways or any survey map that:

- Creates new parcels, including “Proposed Parcels”
- Alters existing parcel subdivisions already on file
- Abandons existing subdivisions already on file

The number of lots calculated for this fee are only the lots depicted on the map being filed.

- For Original maps, it is the total number of parcels that are created and will be assigned new Tax Map Numbers (including the parent parcel).
- For Alterations, it is the total number of parcels being changed on the map (ex. If the existing Subdivision on file had 12 lots, but only 2 are being changed by the new map, you will pay \$25 for the fee).
- For Abandonments, it is the total number of existing subdivided parcels being abandoned.

We reserve the right to charge a fee for anything that requires a change to the tax map.

New lots created from subdivisions will be assigned tax map numbers in a logical fashion, typically as sublots to the parent parcel and the sublots reflecting the survey lots as close as may be practicable. However, no number assigned becomes official until the filing of the next year’s Assessment Roll. Ownership of the new lots will reflect the owner of the parent parcel until transferred.

For tax enforcement purposes, we must create new parcels whenever a subdivision map has been filed, regardless if it received local zoning or planning approval.

If you have any questions, please contact the Real Property Tax Service at (315) 349-8315

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