



OSWEGO COUNTY
DEPARTMENT OF REAL PROPERTY TAX SERVICES
County Office Building 46 East Bridge Street

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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 Office of Real Property before any such sale, development, or transfer of ownership¹. **To file a subdivision map**, you will need the following:

- A **paper copy** of the map showing the subdivided property, to be filed with the Real Property Office;
- An **original mylar** copy of the map, to be filed with the County Clerk, with surveyor's seal and **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 requirements² - please check with your City, Village, or Town Planning Board);
- A **10-year tax search** certificate, to be filed with the County Clerk, obtained from a title or abstract company showing that taxes have been paid on the parcel³.

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

Maps filed with the Real Property Office are subject to the following fees⁴:

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

Upon filing the map with the Real Property Office 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 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. Filing fees may be paid with **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 General City Law § 34; Town Law § 279; Village Law § 7-732

³ Real Property Law § 334.3

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

Notes

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

Our Department defines a Subdivision as 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

Our Department defines a Parcel as a contiguous land area under a single fee ownership, used or intended for use as a single piece.

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

Lot Calculation

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).
 - Example: A 25 acre parcel depicting three new 5 acre lots to be sold and 10 acres to be retained is a 4 lot subdivision (4 lots - \$50).
- For **Alterations**, it is the total number of parcels being **changed or altered** on the map.
 - Example: An existing Subdivision on file had 12 lots, but only 2 are being changed by the new map (2 lots - \$25).
- For **Abandonments**, it is the total number of existing subdivided parcels being **abandoned**.
 - Example: A 10 lots subdivision is being completely abandoned (10 lots - \$100).

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.

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

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