

OFFICE OF THE CLERK OF THE LEGISLATURE

Betsy Sherman-Saunders
Clerk of the Legislature
315-349-8230



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

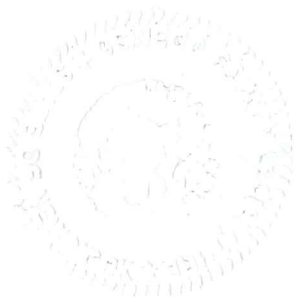
NOTICE OF ADOPTION

Per Section 214 of the County Law, you are hereby notified that on April 14, 2022, the Oswego County Legislature adopted the following:

COUNTY OF OSWEGO LOCAL LAW NUMBER 2 OF 2022
“GRANTING A PARTIAL TAX EXEMPTION FOR QUALIFYING PERSONS WITH
DISABILITIES UNDER REAL PROPERTY TAX LAW §459-C”

Copies of Local Law #2 of 2022 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. Requests can also be e-mailed to chris.jones@oswegocounty.com

By Order of the Oswego County Legislature
April 14, 2022
Betsy Sherman-Saunders, Clerk



RESOLUTION NO. 076

**A RESOLUTION ADOPTING COUNTY OF OSWEGO LOCAL LAW NUMBER 2
OF 2022 GRANTING A PARTIAL TAX EXEMPTION FOR QUALIFYING
PERSONS WITH DISABILITIES UNDER REAL PROPERTY TAX LAW §459-C**

By Legislator David Holst:

WHEREAS, a public hearing was held on April 14th, 2022 and all interested parties having had an opportunity to be heard,

NOW, upon the recommendation of the Government, Courts and Consumer Affairs Committee of this body, be it

RESOLVED, that a Local Law entitled "COUNTY OF OSWEGO LOCAL LAW NUMBER 2 of 2022 GRANTING A PARTIAL TAX EXEMPTION FOR QUALIFYING PERSONS WITH DISABILITIES UNDER REAL PROPERTY TAX LAW §459-C" be and is hereby adopted and enacted in its entirety.

ADOPTED BY VOICE VOTE ON APRIL 14, 2022:


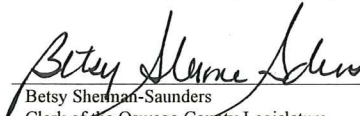
YES: 20 NO: 0 ABSENT: 5 ABSTAIN: 0

OSWEGO COUNTY LEGISLATURE

STATE OF NEW YORK)
COUNTY OF OSWEGO) ss:

THIS IS TO CERTIFY THAT I, BETSY SHERMAN-SAUNDERS, Clerk of the Oswego County Legislature have compared the foregoing copy with the original resolution now on file in my office which was adopted by the Oswego County Legislature on April 14, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the said Legislature of Oswego County, New York, on this 15th day of April 2022.



Betsy Sherman-Saunders
Clerk of the Oswego County Legislature

**COUNTY OF OSWEGO LOCAL LAW
NUMBER 2 of 2022 GRANTING A PARTIAL TAX EXEMPTION
FOR QUALIFYING PERSONS WITH DISABILITIES
UNDER REAL PROPERTY TAX LAW §459-C**

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

1. Purpose and Intent.

The County Legislature has, heretofore, adopted Local Law Number 3 of 2001 to provide a partial tax exemption for qualifying persons with disabilities in accordance with Real Property Tax Law §459-C. The intent of this local law is to SUPERCEDE Local Law Number 3 of 2001 and to raise the maximum income levels to reflect changes in income, cost of living increases and expenses since 2001 and to have the partial exemption granted hereunder mirror the partial tax exemption allowed by the County of Oswego under Real Property Tax Law §467 for qualifying persons 65 and older. This local law increases the income sliding scale for the partial exemption to be granted hereunder consistent with Real Property Tax Law §459-C.

2. Application and Partial Exemption Granted; Local Law 3 of 2001 Superseded

The provisions of Local Law Number 3 of 2001 be and are hereby SUPERCEDED in its entirety by this local law. The provisions of Real Property Tax Law Section 459-C relative to partial tax exemption to persons with disabilities who have limited incomes, shall apply to County Real Property Taxes levied by the County of Oswego.

3. Qualifying Income for the Partial Exemption under RPTL 459-C.

This local law hereby grants a partial exemption under RPTL §459-C, per the following sliding scale:

Exemption Percentage	Income Range	
	Low	High
50%	0	29,000.00
45%	29,000.01	29,999.99
40%	30,000.00	30,999.99
35%	31,000.00	31,999.99
30%	32,000.00	32,899.99
25%	32,900.00	33,799.99
20%	33,800.00	34,699.99
15%	34,700.00	35,599.99

10%	35,600.00	36,499.99
5%	36,500.00	37,399.99
0%	\$37,400 and over	

4. **Said partial exemption will be given only to those persons who are “disabled” as defined in RPTL §459-C and whom have qualifying income.**
5. **This Local Law shall be applied to assessment rolls prepared on the basis of a taxable status date of March 1, 2023 and thereafter.**
6. **This Local Law shall take effect upon filing with the Secretary of State.**

By order of the County Legislature
 April 14, 2022
 Betsy Sherman-Saunders, Clerk

OSWEGO COUNTY LEGISLATURE