

# OFFICE OF THE CLERK OF THE LEGISLATURE

**Betsy Sherman-Saunders**  
Clerk of the Legislature  
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## NOTICE OF ADOPTION

Per Section 214 of the County Law, you are hereby notified that on November 9, 2023 the Oswego County Legislature adopted the following:

**“A LOCAL LAW AMENDING LOCAL LAW NUMBER 1 OF 2022 REGARDING INCOME QUALIFICATIONS FOR PARTIAL TAX EXEMPTIONS ON CERTAIN REAL PROPERTY OWNED BY ELIGIBLE PERSONS 65 YEARS OF AGE OR OVER”**

Copies of Local Law #4 of 2023 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 [betsy.saunders@oswegocounty.com](mailto:betsy.saunders@oswegocounty.com)

**RESOLUTION NO. 357**

**A RESOLUTION ADOPTING COUNTY OF OSWEGO  
LOCAL LAW NUMBER 4 OF 2023, ENTITLED  
“A LOCAL LAW AMENDING LOCAL LAW NUMBER 1 OF 2022 REGARDING  
INCOME QUALIFICATIONS FOR PARTIAL TAX EXEMPTIONS  
ON CERTAIN REAL PROPERTY OWNED BY ELIGIBLE  
PERSONS 65 YEARS OF AGE OR OVER”**

By Legislator Holst:

WHEREAS, a public hearing was held on November 9<sup>th</sup>, 2023, and all interested parties having had an opportunity to be heard; and

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

RESOLVED, that Local Law Number 4 of the year 2023 entitled “A LOCAL LAW AMENDING LOCAL LAW NUMBER 1 OF 2022 REGARDING INCOME QUALIFICATIONS FOR PARTIAL TAX EXEMPTIONS ON CERTAIN REAL PROPERTY OWNED BY ELIGIBLE PERSONS 65 YEARS OF AGE OR OVER” be and is hereby adopted and enacted in its entirety.

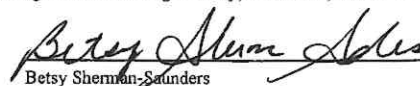
**ADOPTED BY VOICE VOTE ON NOVEMBER 09, 2023:  
YES: 22    NO: 0    ABSENT: 3    ABSTAIN: 0**

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 November 9, 2023

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the said Legislature of Oswego County, New York, on this 14<sup>th</sup> day of November 2023.

  
Betsy Sherman-Saunders  
Clerk of the Oswego County Legislature

**COUNTY OF OSWEGO  
LOCAL LAW No.: 4 OF 2023  
ENTITLED A LOCAL LAW  
AMENDING LOCAL LAW NUMBER 1 OF 2022 REGARDING  
INCOME QUALIFICATIONS FOR PARTIAL TAX EXEMPTIONS  
ON CERTAIN REAL PROPERTY OWNED BY ELIGIBLE  
PERSONS 65 YEARS OF AGE OR OVER**

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

**Section 1. Title and Legislative Findings.**

(a) The Oswego County Legislature has, heretofore, passed County of Oswego Local Law Number 1 of 2022 concerning granting a partial real property tax exemption for eligible persons sixty-five (65) years of age or older, based upon certain income qualifications, pursuant to Real Property Tax Law §467, as amended. This Local Law shall be titled as follows: “A Local Law Amending Local Law Number 1 of 2022 Regarding Income Qualifications for Partial Tax Exemptions on Certain Real Property Owned By Eligible Persons 65 Years of Age or Over.”

(b) This body finds it both necessary and convenient to amend section 3 of Local Law Number 1 of 2022, as concerns income qualifications only, in light of changes to Real Property Tax Law §467 while continuing the rest and remainder of Local Law Number 1 of 2022 in full force and effect.

**Section 2. Amendment to Section 3 of Local Law Number 1 of 2022.**

Section 3 of Local Law Number 1 of 2022 be, and is hereby, **AMENDED** in its entirety to read as follows:

**Section 3. Income Qualifications.**

(a) The “applicable income tax year” as used herein shall mean the second most recent calendar year.

(b) The term “income” as defined herein shall mean “adjusted gross income” for federal income tax purposes as reported on an applicant’s federal or state income tax return for the applicable income tax year, as defined in and as is subject to any subsequent amendments to Real Property Tax Law § 467(3)(iv), *et seq.*; provided, however, if no such tax return was filed for the applicable income tax year, the applicant’s income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:



(1) any Social Security benefits not included in such federal adjusted gross income shall be considered income;

(2) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall be considered income and shall not be excluded;

(3) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income;

(4) any losses that were applied to reduce the applicant's federal adjusted gross income (AGI) shall be subject to the following limitations:

(A) the net amount of loss reported on federal schedules C, D, E, or F shall not exceed three thousand dollars (\$3,000) per any given schedule,

(B) the net amount of any other separate category of loss shall not exceed three thousand dollars (\$3,000), and

(C) the aggregate amount of all losses shall not exceed fifteen thousand dollars (\$15,000).

(c) Where title is vested in a married person, the combined income of such person and such person's spouse may not exceed such sum, except where one spouse or ex-spouse is absent from the property as provided in subparagraph (c)(2) of Section 4 of this local law, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum.

(d) No exemption shall be granted hereunder if the income of the owner or the combined income of the owners of the property for the applicable income tax year exceeds the sum provided in Section 2 of this local law.

**Section 3. Severability.**

If the provisions of any section, subsection, paragraph, sentence, subdivision, clause, phrase or provision of this local law shall be, for any reason, held or adjudged invalid or unconstitutional by a court of competent jurisdiction, such order or judgment shall not affect or invalidate the validity and enforceability of the remainder of any section, subsection, paragraph, sentence, subdivision, clause, phrase or provision of this local law.

**Section 4. SEQRA Determination.**

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this local law constitutes a Type II action pursuant to Section 617.5(c) (26), and (33) of Title 6 of the New York Code of Rules and Regulation (6 NYCRR) and within the meaning of Section 8-0109(2) of the New York State Environmental Conservation Law as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Clerk of the County Legislature be, and is hereby, directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

**Section 5. Effective Date.**

This local law shall take effect immediately upon its adoption.