

OFFICE OF THE CLERK OF THE LEGISLATURE

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Clerk of the Legislature
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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 2 OF 2018
“A LOCAL LAW AMENDING LOCAL LAW NUMBER 2 OF 2009 TO EXTEND THE COLD WAR VETERANS EXEMPTION UNDER REAL PROPERTY TAX LAW §458-b”

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

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

**COUNTY OF OSWEGO
LOCAL LAW NUMBER 2 OF 2018**

**A LOCAL LAW AMENDING LOCAL LAW NUMBER 2 OF 2009
TO EXTEND THE COLD WAR VETERANS EXEMPTION UNDER
REAL PROPERTY TAX LAW §458-b**

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

SECTION 1. Purpose and Intent

In 2009, this Legislature adopted Local Law Number 1 of 2009, the "Cold War Veterans Property Tax Exemption Act" which created an exemption for Cold War Veterans under Real Property Tax Law §458-b within the County of Oswego. The State of New York by Chapter 290 §1 of the Laws of 2017 amended Real Property Tax Law §458-b to provide, inter alia, that notwithstanding the ten year limitation imposed by the provisions of 458-b a county, which has adopted a local law pursuant to 458-b of the Real Property Tax Law may adopt a local law providing that the exemption authorized by this section shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten year limitation.

SECTION 2. Amendment

Section 5. entitled "Limitations" of Local Law Number 2 of 2009 be and is hereby **AMENDED** to read as follows:

- D. Notwithstanding the ten (10) year limitation imposed by the foregoing provisions of Section 5, Paragraph C of this Local Law any exemption authorized by this Local Law shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten (10) year limitation.
- E. Application for exemption shall be made by the owner, or all of the owners of the property on a form prescribed by the state subject to the terms and conditions set forth in Real Property Tax Law §458-b.
- F. This law may be repealed by the County of Oswego. Any such repeal shall occur at least ninety (90) days prior to the taxable status date of the County of Oswego.

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.

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March 15, 2018
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