

Oswego County Department of Real Property Tax Services



Annual Report on the 2021 Assessment Year
(2022 Property Tax Year)
(July 1st, 2021 - June 30th, 2022)

Foreword

While it's true that each county in our state has a Real Property Tax Services Agency within their government structure and our mandated functions overlap and repeat from county to county, it would certainly not be true to say that every county is identical in the services which they provide.

In Oswego County our department has evolved over the years to be a primary or, in many cases, the sole source of educational and administrative support for local governments and school districts as they navigate the process of administering the assessment and taxation of real property. We serve as liaison between local governments and New York State and assist numerous other county level agencies whenever we are called upon; such as Planning, E-911, County Clerk, Treasurer, Administrator, and Health.

Our department also serves as the primary clearinghouse for information related to assessment, tax mapping, and geographic information for the public. Title researchers, surveyors, attorneys, taxpayers, and more all utilize our services and expertise throughout the year.

As Director, I report to the Government Committee each month, attend the annual meetings of Oswego County's farm protection board, annually train newly appointed and reappointed members of local boards of assessment review, provide orientation to newly appointed local assessors, and oversee a department responsible for accurately maintaining the tax maps and producing the tax bills for almost 60,000 tax parcels.

I am increasingly impressed each day by the level of tact and professionalism that my staff gives to every person who walks through our door, calls our number, or emails our inbox. Despite my best attempts to "put us out of business" by placing as much information online as possible there will always be the need for a human being on the other end of the line to answer a question, direct an inquiry to the right place, or put a mind at ease. I cannot thank my staff enough for their hard work and diligence they've put forth this past year.

Contained in the following pages is the culmination of the entire year's worth of assessment and tax data that funneled through our office. As the assessment year runs from the filing of the final assessment roll on July 1st to the filing of the next year's roll the same time in the following year, so too does this report follow that same assessment calendar. Should you have any questions or concerns about anything contained in this annual report I encourage you to reach out and I would be more than happy to speak with you.

All the best,

A handwritten signature in black ink, appearing to read "Corey T. Metz". The signature is stylized with a large, sweeping "C" and a distinct "M".

Corey T. Metz
County Director

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Department Functions

The New York State Real Property Tax Law, as amended by Chapter 957 of the Laws of 1970 added Article 15A-title one "County Services to Cities and Towns" Article 15A requires that each county (excepting Nassau, Tompkins, Rockland, and the five counties that make up the City of New York) maintain a Real Property Tax Services Agency. The head of the county real property tax services agency is known as the Director of Real Property Tax Services. The director is appointed by the legislative body of the county for a six-year term.

Services provided include:

- Maintain tax maps that serve as base maps for Geographic Information Systems (GIS)
- Maintain, implement and administer the GIS system
- Maintain and produce assessment rolls, tax rolls and tax bills
- Process applications for corrected tax billings
- Provide assistance in the enforcement of unpaid taxes (Annual Tax Auction)
- Provide training for assessors and boards of assessment review members
- Administer special franchise, utilities and special district tax matters
- Provide real property tax exemption administration services
- Administer and maintain the Real Property System (RPS) - NYS software system used by all municipalities in Oswego County
- Provide advisory appraisals to the county and/or the local assessor
- Provide assistance to the general public regarding real property tax matters
- Provide assistance and support to local municipalities in assessment administration matters
- Serve as the clearing house for the collection and distribution of information relating to the assessment of real property
- Serve school districts and local municipalities in the preparation of levy and apportionment data
- Produce and provide "Impact Notices" and Change of Assessment Notices for all municipalities in Oswego County
- Maintain the RPTS web site with assessment data for consumers and taxpayers

Office Staffing

Corey Metz | **Director**

David Peel	Data Coordinator
Jordan McCauley	Data Assistant
Laura Herrling	Geographic Information Specialist
Madeleine Ferguson	Tax Map Technician
-vacant-	Typist

Staffing Changes

Retirements: Betsy Knapp, Director (October 2021)

Resignation: Chad Rearick, Data Coordinator (November, 2021)

Termination: None

New Hire: Jordan McCauley, Data Assistant (January, 2022 - transfer from District Attorney);
Madeleine Ferguson, Tax Map Technician (June, 2022)

Revenue for the Fiscal Year Ending 12/31/2021

<i>Tax Mapping Related Revenue</i>	\$5,726.31
<i>General Services to Other Governments</i>	\$66,729.50
<i>Land Bank Reimbursement</i>	\$78,502.50 ¹
<i>Total</i>	\$150,958.31

Tax Mapping revenue includes charges for tax map copies as well as geographic information (GIS) data.

General Services to Other Governments is primarily reimbursements for tax billing related files used by local tax collectors and for other services provided to local governments.

Land Bank Reimbursement is the amount reimbursed by the Oswego County Land Bank for salary and fringe benefits paid to the Director of the land bank.

Tax Billing Reimbursement

Bill Type	Bill Files	Printed Bills	Tax Rolls
2021-22 School Tax	58,178	0	12
2022 County/Town Tax	58,415	59,654	24
2022 Oswego City Tax	6,791	6,791	1
2022-23 Village Tax	3,776	265	9
Totals	127,160	66,710	46

Our department processes all tax rolls for property and school tax purposes through the year. These tax rolls reports can only be produced through coordination between our department and the local governments that levy taxes. The production of the tax rolls in turn produces

¹ This year's land bank reimbursement amount does not include the 4th quarter as that amount was received in 2022. As such, next year's report will be inflated by a fiscal quarter. We have corrected our billing to send an invoice earlier in the quarter to receive payment before the close of the fiscal year.

valuable data files that can be utilized by local tax collectors to aid in their tax collection process.

Our department produces the tax billing files and digital tax bills which are in turn printed by Central Services if requested. For County taxes we coordinate with the County's Budget Analyst to confirm tax rates and audit collection amounts for the warrant. For all other taxes (school, city, and village) our office solely audits collection amounts. We receive varying levels of cooperation from local governments and school districts in receiving their budget information in order to ensure accurate tax rates are being calculated.

On January 7th, 2021 the county legislature passed a resolution to confirm the pricing for tax billing files and to direct our office to be the department responsible for invoicing costs incurred in their production at the following rates:

<i>Item</i>	<i>Description</i>	<i>Price</i>
<i>Tax Billing Files (School Districts and Villages)</i>	Production of files used in the creation of tax bills and updating of tax collection software (RPSv4 data files)	\$0.55/per parcel
<i>Tax Billing Files (Cities and Towns)</i>	Production of files used in the creation of tax bills and updating of tax collection software (RPSv4 data files)	\$0.20/per parcel
<i>Tax Bill Printing</i>	Seal form or bright white copy paper (depending on recipient). This charge is in addition to the fee for Tax Billing File production.	\$0.20/per bill

These costs are meant to represent the total cost encumbered by the county to facilitate the production of the tax rolls and data files as well as the direct costs incurred by printing paper tax bills. All 12 school districts in our county utilize CITI Boces for the actual printing of their bills, but the data files used by CITI as well as the local school collectors are still produced by our office. Likewise, Hannibal is the only village who utilizes the county for tax bill printing, but all villages (except Mexico) rely on these data files to facilitate their tax collection efforts.

Real Property Fact Sheet

Department Facts	2021	2020	Change
New tax parcel lots mapped	643	598	45
Total searches on the Real Property Database	1,089,166	902,171	186,995
Total online GIS Web Map views	123,848	137,892	(14,044)
Properties sold at auction	84 ²	254	(170)
Total amount of all auction bids	\$1,943,597	\$5,821,105	(\$3,877,508)
Total Sales processed by RPTS	4,899	4,634	265

² Due to the COVID-19 pandemic owners of real property in risk of foreclosure could petition, and most were granted, a stay from tax sale in 2021.

County Assessment Facts	2021 Final Roll	2020 Final Roll	Change
Total Parcels	59,972	59,886	86
Total Assessed Value of the County	9,174,381,848	8,855,505,354	318,876,494
Total County Taxable Value	5,777,311,347	5,466,487,605	310,823,742
Total Town/City Taxable Value	5,809,710,046	5,550,509,103	259,200,943
Total School Taxable Value	5,931,078,572	5,635,641,677	295,436,895
Total Village Taxable Value	465,612,720	424,690,358	40,922,362
County Equalization Rate	91.95%	92.27%	(0.32%)
Full Market Value of the County	9,977,576,779	9,597,383,065	380,193,714

Top 15 County Taxpayers (Non-PILOT)

Total county tax due as taken from the January 2022 Tax roll

Rank	Owner	Tax
1.	Niagara Mohawk dba Nat Grid	\$3,170,140
2.	Oswego Harbor Power LLC	\$926,895
3.	Erie Blvd Hydropower LP	\$383,429
4.	Attis Ethanol Fulton LLC	\$223,494
5.	Wal-Mart Real Estate Bus Trust	\$167,952
6.	CSX Transportation Inc	\$164,902
7.	Novelis Corporation	\$128,244
8.	NY State Reforestation	\$114,129
9.	Windstream New York Inc	\$93,899
10.	Oswego Development, LLC	\$92,225
11.	MHC Brennan Beach LLC	\$91,063
12.	Limestone Ridge LLC	\$76,084
13.	Wal-Mart R E Business Trust	\$67,349
14.	Verizon New York, Inc	\$60,405
15.	Fastrac EG LLC	\$57,654

County Services

Several mandated and optional county services to cities and towns provided by RPTS are defined primarily under Article 15-A of real property tax law.

Mandated Services

Statute	Service	Service Provided
§1530	Provide a real property tax service agency with a director as head of the agency	Yes
§1532	Prepare tax maps, maintain them in current condition and provide copies to local assessors	Yes
§1532; 1536	Provide advisory appraisals of moderately complex taxable properties upon request by chief executive officer or assessor of municipality	As Needed
§1532	Advise assessors on procedures for preparation and maintenance of assessment rolls and related records	Yes
§1532	Cooperate and assist in training programs for assessors and local boards of assessment review	Yes
§1532	Coordinate any county-wide revaluation program	As Needed
§1532	Provide the County with equalization information, prepare and furnish an annual report, and provide special reports as needed	Yes
§1532	Provide the County Clerk, upon request, with the tax identification numbers of all parcels identified as within an agricultural district and/or which have received and agricultural assessment within the last year	As Needed
§1532	Serve on any county agriculture and farm protection board	Yes
§554; 556	Investigate claims for correction of errors on tax rolls and refunds of taxes and make recommendation to tax levying body	Yes

Optional Services

Statute	Service	Service Provided
§1532	Assist in the disposition and sale of real property acquired by tax foreclosure	Yes
§1532; 574	Perform the duties of the recording officer as relating to reports of transfers of real property to local assessors and the state	Yes
§1532	Supply cities and town with assessment rolls	Yes
§1532	Perform or supervise data collection and sales verification	No
§1536-A	Provide advisory appraisals of any property upon request by chief executive officer or assessor of municipality which may be used for the purposes of assessment if county appraiser is so qualified to make appraisals for assessment purposes	No
§1537	Under intermunicipal agreement, county provides a "joint service" for appraisal services of real property for purposes of assessment and employs qualified professional appraisal staff	No
§1537	Under intermunicipal agreement, county provides a "joint service" for exemption services wherein the county has authority to collect, review, and determine eligibility on applications for property tax exemption	No
§1537	Under intermunicipal agreement, county provides a "joint service" for assessment services wherein the county employs a qualified county assessor who is appointed to provide assessment services on behalf of the local assessing unit	No
§1537	Under intermunicipal agreement, county provides a "joint service" for assessment review services wherein the county may appoint county board of assessment review members who receive, review, and resolve petition for assessment review on behalf of the assessing unit	No

Additional services, not mandated by law, are also provided by our department.

Additional Services

Service	Service Provided
Maintain and provide access to geographic information data and system (GIS) for county and local staff	Yes
Process and enter various real property related data into a database of real property information	Yes
Process and enter sales, splits, and merges of parcels on the assessment roll	Yes
Maintain a record of bank escrow codes on parcels	Yes
Process changes of address for tax billing	Yes
Maintain and provide access to a central database of assessments and administer New York State's Real Property System (RPS) for assessors	Yes
Maintain a public website with access to assessment and tax information	Yes

Tax Mapping

Since 1975 Oswego County has been maintaining tax maps for each assessing unit to assist the local assessor in making more accurate assessments. These technical maps have served as the primary basemap of the County for many years and, despite their limited approved use as tools in the assessment and taxation of Real Property, they nonetheless represent a substantial investment and resource that we strive to keep as current and as accurate as possible.

History of the Tax Map

In 1970 the state legislature passed the Assessment Improvement Law, which influenced many changes to the assessment and taxation of real property throughout the state. A major part of the AIL was the mandate that each county was required to provide assessors and county tax agencies with accurate and current information concerning the status of real property within their jurisdictions. To accomplish this each county had to prepare and maintain approved tax maps, or update those that were already in use to a more modern standard. These tax maps were intended to provide a graphical representation of the boundary lines of the parcels found on the local assessment roll to assist the assessor in making more accurate appraisals.

Costs of preparing tax maps varied depending upon the size and complexity of the project. Such factors as the size of the county, total parcels contained within the assessing unit, density of "parcelization" and extent of urbanization had to be considered. The estimated cost to prepare the initial tax maps averaged around \$10 to \$15 per parcel. In Oswego County this update to the tax maps was performed by Stewart Mapping Services of San Antonio Texas between 1972 and 1975. The original tax maps were based upon deed and title research from public records and current assessment records along with accurate land base information derived from a 1974 aerial flyover and orthophoto mapping project.

After the completion of the original tax mapping project, several mappers routinely updated the tax maps to reflect changes in ownership and property boundaries by hand. In 1989 Oswego County received a \$100,444 grant from New York State's Assessment and Equalization department in order to procure a computerized mapping system. In 1996 Oswego County began the process of digitizing the tax maps into a computerized Geographic Information System (GIS) which is still maintained to date and represents one of Oswego County's most valuable investments.

Tax Map Statistics

Total Parcels (On Tax Map)	59,004
Total Parcels (On Assessment Rolls)	59,972
Percent of Parcels on Map	98.39%
Mean Area (Acres)	10.20
Median Area (Acres)	1.20
Total Taxable Area (Acres)	601,540

Geographic Information Systems (GIS)

The tax map is made up of several “layers” which when put together form a readable map. Each layer is independent and had its own geography and attributed data. When joined together with data from the tax roll the primary parcel GIS data set from the tax map forms a cadastre, an official register of quantity, value, and ownership of real estate for use in the apportioning of taxes.

The County has a central GIS hub located at oswegogis.maps.arcgis.com and is primarily utilized by RPTS, Planning, E-911, and Health.

Popular GIS Content (1/1/2021 - 12/31/2021)

Rank	Name	Views	AVG Views Per Day
1	COVID-19 Cases By Municipality	130,123	357
2	Parcel Viewer Workspace	123,848	339
3	Oswego County COVID Dashboard	68,038	187
4	Tax Map Explorer	11,654	32
5	Tax Collection Lookup	7,666	21

Authoritative GIS Data

Data Set	Maintained By
Tax Map Lots (Parcels)	RPTS
Tax Map Blocks	RPTS
Tax Map Sections	RPTS
Right of Ways and Easements	RPTS
Named Subdivisions	RPTS
School Districts	RPTS
Municipal Boundaries	RPTS
Great Lot Boundaries	RPTS
Address Points	E-911
Common Places	E-911
Nuke Sirens	E-911
Ambulance Zones	E-911
Fire Zones	E-911
Law Zones	E-911
Road Centerlines	E-911

Cadastre Attributes (Parcel35)

Mapping Fields	
FID	Unique ObjectID of feature (Shapefile)
Shape	Geometry type of the feature (Polygon)
SECNO	Section Number of the tax map that feature is mapped on
PRINT_KEY	Full tax map ID number/Section Block Lot
CHANGE_DATE	Date Feature was last changed (has been used inconsistently in the past)

SWIS	State-Wide Identification System of the municipality that parcel is within
GISAcres	Calculated geometry of the polygon in US Acres (Ac)
SBL	SWIS and Section Block Lot in numeric representation
Easting	Calculated centroid X in US Survey Feet
Northing	Calculated centroid Y in US Survey Feet
Shape_leng	Calculated Perimeter of polygon in feet
Shape_Area	Calculated Area of polygon in square feet
OBJECTID	Unique ObjectID of feature (Geodatabase)

Real Property System (RPS) Fields	
MUNI	Name of Municipality
GRID_EAST	Easting coordinate (NAD 83 State Plane NY Central)
GRID_NORTH	Northing coordinate (NAD 83 State Plane NY Central)
LOC_Double	Parcel Location Address - Street Number
LOC_STREET	Parcel Location Address - Street Name
PROP_ADDR	Full 911 Parcel Address
DEED_BOOK	Most Recent Deed Reference - Book
DEED_PAGE	Most Recent Deed Reference - Page
ROLL_YEAR	Assessment Roll Year that assessment data was taken from
OWNER1	Primary Owner of record
OWNER2	Additional Owner of record
MAIL_1ADDR	Mailing Address of primary owner
MAIL_2ADDR	PO Box or additional mailing address of primary owner
MAIL_CITY	Primary owner mailing address - City
MAIL_STATE	Primary owner mailing address - State
MAIL_ZIP	Primary owner mailing address - Zip
ACRES	Parcel acreage from assessment roll
FRONTAGE	Parcel frontage from assessment roll
DEPTH	Parcel depth from assessment roll
PRP_CLS_CO	Property class code (Numeric)
PROP_CLASS	Property class code (Description)
LAND_AV	Current Assessed Value - Land
TOTAL_AV	Current Assessed Value - Total
NEIGHBORHOOD	Assessment neighborhood code

Equalization and Assessment

Assessments are not a function of state or county governments in New York, instead local municipalities (cities, towns, and villages) function as assessing units³. These units employ an assessor who performs assessment functions and produces an annual “assessment roll” which describes all of the real estate within the municipality along with its assessed and taxable values for County, Town, Village, and School tax purposes.

Assessors may be elected or appointed; in Oswego County they are all appointed. Once an assessing unit has made the decision to have an appointed sole assessor, they no longer have the ability to roll back to having an elected assessor or board of assessors. All cities and towns in Oswego County have sole appointed assessors.

Assessing Units

As of 6/30/2022

Assessing Unit	Type/Size	Assessor	Appointed	Term Ends
Fulton	City/C	Mary Beth Johnson	10/1/2019	9/30/2025
Oswego City	City/C	Jennifer Torrese	3/1/2022	9/30/2025
Albion	Town/A	Michael Maxwell	10/1/2019	9/30/2025
Amboy	Town/A	Warren Wheeler	10/1/2019	9/30/2025
Boylston	Town/A	Denise Trudell	10/1/2019	9/30/2025
Constantia	Town/A	Warren Wheeler	10/1/2019	9/30/2025
Granby	Town/B	David Roach	10/1/2019	9/30/2025
Hannibal	Town/B	-Vacant-	-	-
Hastings	Town/B	Michael Maxwell	4/18/2022	9/30/2025
Mexico	Town/B	-Vacant-	-	-
Minetto	Town/B	Warren Wheeler	10/1/2019	9/30/2025
New Haven	Town/A	Lucille Fox	2/15/2022	8/15/2022
Orwell	Town/A	David Roach	10/1/2019	9/30/2025
Oswego Town	Town/B	Richard Hogan	10/1/2019	9/30/2025
Palermo	Town/A	David Roach	10/1/2019	9/30/2025
Parish	Town/A	Denise Trudell	10/1/2019	9/30/2025
Redfield	Town/A	-Vacant-	-	-
Richland	Town/B	Warren Wheeler	10/1/2019	9/30/2025
Sandy Creek	Town/A	Rebecca Trudell	10/1/2019	9/30/2025
Schroeppel	Town/B	Harold Henty	10/1/2019	9/30/2025
Scriba	Town/B	Susan Gentile	10/1/2019	9/30/2025
Volney	Town/B	-Vacant-	-	-
West Monroe	Town/B	Mary Lesnau	10/1/2019	9/30/2025
Williamstown	Town/A	David Roach	10/1/2019	9/30/2025
Total: 24		Vacant: 4		

Size (Population per square mile): **A**=1-100, **B**=101-400, **C**=401 or more persons.

³ All villages in Oswego County have renounced their assessing unit status and utilize their town's assessment roll for village taxes.

Code Reference

S tate
W ide
I dentification
S ystem

Cities/Towns/Villages

SWIS	Municipality	Abbr.
350400	Fulton (City)	FUL
351200	Oswego (City)	OSC
352000	Albion	ALB
352200	Amboy	AMB
352400	Boylston	BOY
352601	Cleveland (Village)	CLV
352689	Constantia	CON
352800	Granby	GRB
353001	Hannibal (Village)	HAV
353089	Hannibal	HAN
353201	Central Square (Village)	CSV
353289	Hastings	HAS
353401	Mexico (Village)	MEV
353489	Mexico	MEX
353600	Minetto	MIN
353800	New Haven	NHV
354000	Orwell	ORW
354200	Oswego Town	OST
354400	Palermo	PAL
354601	Parish (Village)	PAV
354689	Parish	PAR
354800	Redfield	RED
355001	Pulaski (Village)	PUV
355089	Richland	RCH
355201	Lacona (Village)	LAV
355203	Sandy Creek (Village)	SAV
355289	Sandy Creek	SAN
355401	Phoenix (Village)	PHV
355489	Schroepfel	SCH
355600	Scriba	SCR
355800	Volney	VOL
356000	West Monroe	WMN
356200	Williamstown	WIL

School Districts

Code	School District
052401	Cato Meridian
222001	South Jefferson
303001	Camden
350400	Fulton City
351200	Oswego City
352002	APW
353001	Hannibal
353201	Central Square
353401	Mexico
355001	Pulaski
355201	Sandy Creek
355401	Phoenix

Property Class (Major Groups)

Code	Group
100	Agricultural
200	Residential
300	Vacant Land
400	Commercial
500	Recreation
600	Community Service
700	Industrial
800	Public Service
900	Wild/Forest

Roll Sections

Code	Group
1	Taxable
3	State Owned Land
5	Special Franchise
6	Utility
7	Ceiling Railroads
8	Wholly Exempt

Assessment Totals Since 2007

Date	Parcels	Land Assessed	Total Assessed	County Taxable	Town/City Taxable	School Taxable	Village Taxable	EQ Rate	Full Value
7/1/2007	59,564	1,282,994,951	7,586,007,169	4,434,358,319	4,467,672,228	4,594,110,840	391,609,378	92.67%	\$8,186,044,210
7/1/2008	59,699	1,342,989,083	7,781,188,718	4,655,677,592	4,688,425,761	4,825,460,447	405,084,617	93.79%	\$8,296,394,837
7/1/2009	59,719	1,379,027,931	7,863,037,937	4,730,293,293	4,761,563,073	4,901,361,995	409,206,761	92.64%	\$8,487,735,252
7/1/2010	59,671	1,382,662,871	8,582,607,280	4,766,332,458	4,799,426,691	5,217,906,958	413,927,338	92.86%	\$9,242,523,455
7/1/2011	59,711	1,410,265,177	8,663,895,908	5,632,811,155	5,665,731,194	5,804,338,024	417,949,435	95.32%	\$9,089,273,928
7/1/2012	59,769	1,412,588,499	8,546,099,162	5,504,065,528	5,535,454,144	5,670,616,494	409,432,337	94.10%	\$9,081,933,222
7/1/2013	59,791	1,417,994,394	8,477,749,683	5,419,050,069	5,453,028,793	5,589,507,668	411,056,175	93.96%	\$9,022,722,098
7/1/2014	59,713	1,453,648,813	8,333,309,191	6,695,289,581	6,728,354,820	6,863,201,814	414,545,099	95.29%	\$8,745,208,512
7/1/2015	59,693	1,537,437,318	8,622,087,714	5,694,615,934	5,728,860,650	5,863,813,518	417,553,991	98.42%	\$8,760,503,672
7/1/2016	59,671	1,544,741,783	8,462,277,887	5,228,752,728	5,263,602,290	5,394,720,304	420,478,433	97.29%	\$8,697,993,511
7/1/2017	59,726	1,549,361,175	8,547,194,612	5,300,376,464	5,337,137,519	5,466,255,583	420,224,816	95.57%	\$8,943,386,640
7/1/2018	59,773	1,560,730,551	8,631,893,382	5,923,500,173	5,959,092,853	6,090,345,483	421,502,008	96.57%	\$8,938,483,361
7/1/2019	59,795	1,565,084,100	8,688,455,258	5,417,295,526	5,452,953,282	5,575,110,886	423,210,348	93.91%	\$9,251,895,707
7/1/2020	59,886	1,610,661,573	8,855,505,354	5,466,489,605	5,500,509,103	5,635,614,677	424,690,358	92.27%	\$9,597,383,065
7/1/2021	59,972	1,662,050,308	9,174,381,848	5,777,311,347	5,809,710,046	5,931,078,572	465,612,720	91.95%	\$9,977,576,779

Equalization and Reassessment History

SWIS	TYPE	MUNICIPALITY	2030	2029	2028	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
350000	County	Oswego									85.14	91.95	92.27	93.91	96.57	95.57	97.29	98.42	95.29	93.96	94.10	95.32	92.86
350400	City	Fulton									100.00	86.06	97.00	97.00	100.00	100.00	100.00	100.00	100.00	98.00	98.00	98.00	100.00
351200	City	Oswego									92.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
352000	Town	Albion									100.00	100.00	83.00	90.00	90.00	90.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
352001	Village	Altmar									-	-	-	-	-	-	-	-	-	100.00	100.00	100.00	100.00
352200	Town	Amboy									86.00	92.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	97.00	97.00	100.00	100.00
352400	Town	Boylston									79.00	83.00	89.00	97.00	96.00	95.00	95.00	99.00	100.00	100.00	100.00	100.00	100.00
352600	Town	Constantia									79.00	91.00	93.00	95.00	95.00	98.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
352601	Village	Cleveland									79.00	91.00	93.00	95.00	95.00	98.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
352800	Town	Granby									85.00	93.00	94.00	100.00	100.00	95.00	95.00	95.00	100.00	100.00	100.00	100.00	100.00
353000	Town	Hannibal									79.12	87.50	86.80	90.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
353001	Village	Hannibal									79.12	87.50	86.80	90.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
353200	Town	Hastings									96.00	100.00	84.00	91.00	91.00	93.00	93.00	95.00	100.00	100.00	100.00	100.00	100.00
353201	Village	Central Square									96.00	100.00	84.00	91.00	91.00	93.00	93.00	95.00	100.00	100.00	100.00	100.00	100.00
353400	Town	Mexico									80.00	91.00	94.50	92.00	100.00	95.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
353401	Village	Mexico									80.00	91.00	94.50	92.00	100.00	95.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
353600	Town	Minetto									87.00	100.00	100.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
353800	Town	New Haven									89.50	100.00	100.00	100.00	100.00	100.00	97.00	99.00	100.00	100.00	100.00	100.00	100.00
354000	Town	Orwell									89.00	94.00	100.00	100.00	100.00	100.00	95.00	100.00	100.00	100.00	100.00	100.00	100.00
354200	Town	Oswego									80.00	92.00	95.00	96.00	96.00	96.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
354400	Town	Palermo									100.00	92.00	92.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
354600	Town	Parish									84.00	88.00	94.00	100.00	100.00	100.00	100.00	108.82	100.00	106.26	100.00	100.00	72.00
354601	Village	Parish									84.00	88.00	94.00	100.00	100.00	100.00	100.00	108.82	100.00	106.26	100.00	100.00	72.00
354800	Town	Redfield									85.00	93.00	97.00	100.00	100.00	100.00	100.00	100.00	73.50	73.50	70.00	82.00	85.00
355000	Town	Richland									67.00	79.00	85.00	85.00	87.00	87.00	89.00	91.00	91.00	91.00	91.00	91.00	91.00
355001	Village	Pulaski									67.00	79.00	85.00	85.00	87.00	87.00	89.00	91.00	91.00	91.00	91.00	91.00	91.00
355200	Town	Sandy Creek									82.48	92.00	92.00	91.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
355201	Village	Lacona									82.48	92.00	92.00	91.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
355203	Village	Sandy Creek									82.48	92.00	92.00	91.00	97.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
355400	Town	Schroeppel									65.00	75.00	75.00	75.00	80.00	82.00	84.50	85.00	83.50	85.00	86.90	85.00	85.00
355401	Village	Phoenix									65.00	75.00	75.00	75.00	80.00	82.00	84.50	85.00	83.50	85.00	86.90	85.00	85.00
355600	Town	Scriba									81.65	90.00	91.00	93.30	100.00	86.20	100.00	100.00	100.00	100.00	100.00	100.00	100.00
355800	Town	Volney									80.00	92.50	94.00	97.00	100.00	100.00	100.00	100.00	100.00	91.50	90.00	89.00	90.00
356000	Town	West Monroe									100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	2.99	3.00	3.10	3.10	3.10
356200	Town	Williamstown									82.00	91.00	100.00	100.00	100.00	100.00	100.00	95.00	100.00	100.00	100.00	100.00	100.00

Notes	Reassessment	Assessing unit has performed a systematic review of all parcels individually in the assessing unit to bring or keep assessments uniform to full market value.
	Cyclical Reassessment Plan	Assessing unit has performed a non-reappraisal reassessment of most parcels in their unit and is participating in an approved cyclical reassessment project with NYS.
	Maintaining Full Value Equity	Assessing unit has maintained their full value equity through some others means outside of cyclical reassessment.

Assessment Uniformity

Data from the NYS Market Value Survey

Municipality	Assessment Year Analyzed	COD	COD Meets IAAO Standards ⁴	PRD	PRD Meets IAAO Standards ⁵	Assessing Unit Currently Meets NYS Uniformity Standard	Most Recent Re-assessment Activity
Fulton	2017	17.11	Y	1.04	N	Y	2022*
Oswego City	2018	12.72	Y	1.01	Y	Y	2011
Albion	2015	19.55	Y	0.98	Y	Y	2021
Amboy	2019	24.05	N	1.06	N	N	2014
Boylston	2017	16.79	Y	1.05	Y	Y	2011
Constantia	2017	22.20	N	1.11	N	N	2010
Granby	2014	16.55	Y	1.03	Y	Y	2018
Hannibal	2016	25.15	N	1.05	N	N	2013
Hastings	2018	20.88	N	1.06	N	Y	2021
Mexico	2017	13.82	Y	1.01	Y	Y	2014
Minetto	2018	10.73	Y	0.89	N	Y	2011
New Haven⁶	-	-	-	-	-	Y	2019
Orwell	2013	22.54	N	0.94	N	Y	2017
Oswego Town	2018	9.49	Y	1.02	Y	Y	2011
Palermo	2017	10.15	Y	0.94	N	Y	2022*
Parish	2018	14.07	Y	1.03	Y	Y	2011
Redfield	2018	19.43	Y	1.00	Y	Y	2015
Richland	2019	22.81	N	1.09	N	N	2008
Sandy Creek	2017	23.50	N	1.00	Y	N	2011
Schroepfel	2017	17.42	Y	1.07	N	N	2006
Scriba	2015	14.20	Y	1.02	Y	Y	2018
Volney	2009	13.72	Y	1.05	N	Y	2017
West Monroe	2011	10.80	Y	1.03	Y	Y	2022*
Williamstown	2019	40.09	N	0.92	N	N	2016

***reassessment is for the upcoming assessment rolls filed July 1st, 2022.**

The data from the above chart is taken from the most recent available NYS market survey for each column. These are statistical measurements intended to gauge the assessment equity, bias, and uniformity of a given assessing unit.

The coefficient of dispersion (COD) is a measure of relative dispersion that is calculated by dividing the average absolute deviation by the median sales ratio. The COD can be used to express the range that assessments represent in an assessing unit. As an example, if a COD is

⁴ The IAAO (International Association of Assessing Officers) recommends that for assessment uniformity the coefficient of dispersion (COD) should be less than 20%

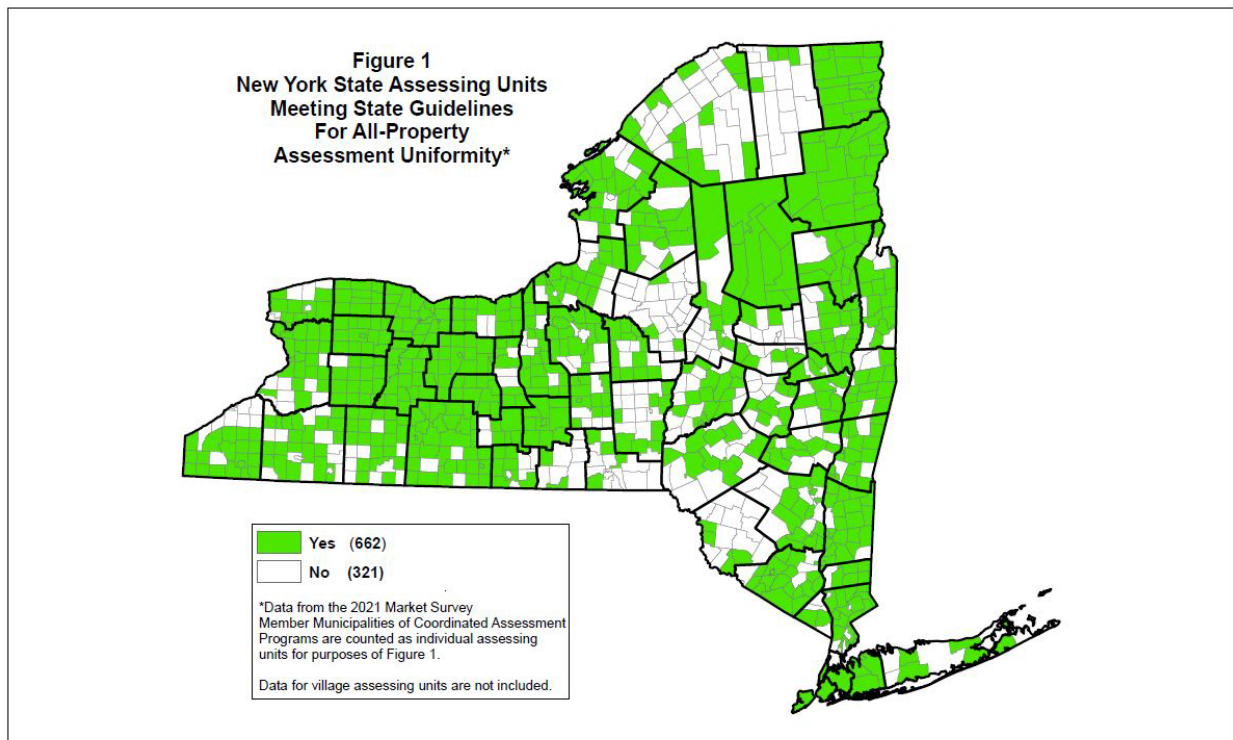
⁵ The IAAO recommends that the price related differential (PRD) fall between 0.98 and 1.03 to meet assessment uniformity.

⁶ New Haven has not been analyzed in any available market survey

15% then for 2 homes that both have a true market value of \$100,000 one might be assessed for 85,000 while another might be assessed for 115,000.

The price related differential (PRD) divides the mean ratio by the weighted mean ratio to represent the “vertical equity” in an assessing unit. This is an examination of bias in assessments where a PRD < 1 indicates assessments are **progressive** (lower value properties have lower ratios and higher value properties have higher ratios) and a PRD > 1 indicates assessments are **regressive** (lower value properties have higher ratios and higher value properties have lower ratios). A PRD of 1 would indicate there is no assessment bias.

Municipalities typically meet the standard for assessment equity when the COD and PRD meet the IAAO standard or the municipality has undertaken recent reassessment activity.



66.7% of Oswego County municipalities are currently achieving assessment uniformity for all property types. State average is 66.2%.

Board of Assessment Review

Each assessing unit has a local board of assessment review, meaning there are 24 boards of review throughout the county. These boards have between 3 to 5 members serving staggered terms.

BAR Report

Changes ordered to the 2021 tentative assessment rolls (including corrections of errors)

BAR	Members	Attended Training	Grievances and Corrections	Dollar Amount of Ordered Changes
Albion*	3	0	61	\$1,603,500
Amboy	3	0	3	\$23,941
Boylston	3	1	0	\$0
Constantia	5	1	7	\$78,123
Fulton (City)	5	3	6	\$86,400
Granby	5	1	17	\$213,293
Hannibal	3	0	13	\$493,900
Hastings*	5	1	138	\$5,082,996
Mexico	3	0	16	\$568,700
Minetto	5	0	4	\$74,542
New Haven	3	1	19	\$408,451
Orwell	3	1	4	\$60,000
Oswego (City)	5	2	112	\$1,972,200
Oswego (Town)	5	1	1	\$15,000
Palermo	3	0	1	\$15,000
Parish	3	1	4	\$120,300
Redfield	3	1	4	\$123,030
Richland	5	2	16	\$337,589
Sandy Creek	3	1	5	\$59,700
Schroeppel	5	0	9	\$275,525
Scriba	3	0	43	\$512,100
Volney	5	0	15	\$396,100
West Monroe	5	1	8	\$332,820
Williamstown	3	0	4	\$155,500
Totals	94	18	510	\$13,008,710

*Reassessment Year

Oswego County Major Type Values

SWIS	Municipality	Residential		Commercial		Vacant		Utility		Total Assessed Value
		Major Type A Assessed Value	Percent of Muni	Major Type B Assessed Value	Percent of Muni	Major Type C Assessed Value	Percent of Muni	Major Type D Assessed Value	Percent of Muni	
350400	Fulton	233,702,942	52.10%	181,297,503	40.41%	7,423,537	1.65%	26,165,689	5.83%	448,589,671
351200	Oswego	454,908,601	35.64%	523,033,655	40.98%	21,872,545	1.71%	276,647,046	21.67%	1,276,461,847
352000	Albion	68,991,150	63.48%	22,860,777	21.03%	13,626,121	12.54%	3,202,794	2.95%	108,680,842
352200	Amboy	56,408,855	66.98%	8,369,397	9.94%	11,255,823	13.36%	8,188,745	9.72%	84,222,820
352400	Boylston	25,766,700	57.51%	8,215,158	18.33%	8,778,600	19.59%	2,046,521	4.57%	44,806,979
352601	Cleveland	26,336,000	79.36%	4,186,757	12.62%	1,418,200	4.27%	1,244,115	3.75%	33,185,072
352689	Constantia	215,330,200	79.12%	26,679,880	9.80%	26,280,200	9.66%	3,849,338	1.41%	272,139,618
352800	Granby	214,611,600	71.18%	43,253,530	14.35%	32,085,100	10.64%	11,542,232	3.83%	301,492,462
353001	Hannibal	15,572,625	49.16%	15,239,379	48.11%	618,900	1.95%	245,060	0.77%	31,675,964
353089	Hannibal	105,433,618	80.14%	9,385,688	7.13%	14,381,412	10.93%	2,357,484	1.79%	131,558,202
353201	Central Square	58,544,814	46.05%	63,977,107	50.32%	2,823,000	2.22%	1,787,669	1.41%	127,132,590
353289	Hastings	294,746,478	76.00%	60,359,316	15.56%	24,339,079	6.28%	8,379,096	2.16%	387,823,969
353401	Mexico	45,768,630	41.13%	54,159,216	48.68%	1,631,700	1.47%	9,705,813	8.72%	111,265,359
353489	Mexico	156,190,750	72.68%	30,568,888	14.22%	16,464,499	7.66%	11,689,613	5.44%	214,913,750
353600	Minetto	84,346,790	70.42%	17,795,004	14.86%	3,181,125	2.66%	14,454,958	12.07%	119,777,877
353800	New Haven	140,369,230	85.15%	8,867,579	5.38%	9,116,264	5.53%	6,493,729	3.94%	164,846,802
354000	Orwell	62,705,800	53.84%	9,949,751	8.54%	18,276,048	15.69%	25,533,659	21.92%	116,465,258
354200	Oswego	210,581,150	45.02%	227,500,241	48.64%	13,347,450	2.85%	16,301,535	3.49%	467,730,376
354400	Palermo	126,837,900	79.50%	13,444,040	8.43%	10,641,453	6.67%	8,615,463	5.40%	159,538,856
354601	Parish	14,632,000	52.62%	11,799,352	42.44%	639,900	2.30%	733,879	2.64%	27,805,131
354689	Parish	85,326,537	67.81%	20,686,281	16.44%	8,877,502	7.06%	10,939,304	8.69%	125,829,624
354800	Redfield	44,012,570	51.55%	20,433,179	23.93%	18,940,617	22.18%	1,994,529	2.34%	85,380,895
355001	Pulaski	55,387,829	44.47%	57,705,687	46.33%	7,534,788	6.05%	3,925,430	3.15%	124,553,734
355089	Richland	139,834,608	61.96%	54,442,975	24.12%	25,463,358	11.28%	5,948,978	2.64%	225,689,919
355201	Lacona	15,571,800	62.43%	7,786,387	31.22%	1,107,700	4.44%	475,205	1.91%	24,941,092
355203	Sandy Creek	16,873,100	35.00%	24,169,193	50.13%	6,340,998	13.15%	831,915	1.73%	48,215,206
355289	Sandy Creek	187,694,769	79.00%	13,875,387	5.84%	32,827,060	13.82%	3,195,594	1.34%	237,592,810
355401	Phoenix	44,040,066	52.57%	32,653,261	38.98%	1,045,030	1.25%	6,033,427	7.20%	83,771,784
355489	Schroepfel	203,691,727	69.62%	43,813,880	14.97%	16,149,227	5.52%	28,937,755	9.89%	292,592,589
355600	Scriba	250,040,909	10.94%	282,881,355	12.37%	17,796,800	0.78%	1,735,595,146	75.91%	2,286,314,210
355800	Volney	203,701,670	55.67%	92,694,982	25.33%	13,822,758	3.78%	55,682,935	15.22%	365,902,345
356000	West Monroe	198,438,323	81.74%	28,006,474	11.54%	13,920,685	5.73%	2,404,470	0.99%	242,769,952
356200	Williamstown	46,337,700	57.24%	12,060,492	14.90%	20,600,716	25.45%	1,961,116	2.42%	80,960,024
Grand Total		4,102,737,441	46.33%	2,032,151,751	22.95%	422,628,195	4.77%	2,297,110,242	25.94%	8,854,627,629

Market Value Trend Estimates 2022

Name	Residential	Commercial	Vacant
City of Fulton	12%	3%	5%
City of Oswego	10%	3%	5%
Albion	5%	0%	5%
Amboy	5%	0%	5%
Boylston	5%	0%	5%
Constantia	12%	0%	5%
Granby	11%	3%	7%
Hannibal	11%	3%	7%
Hastings	12%	3%	5%
Mexico	13%	0%	6%
Minetto	13%	1%	5%
New Haven	13%	0%	5%
Orwell	5%	0%	5%
Oswego	13%	1%	5%
Palermo	11%	3%	6%
Parish	5%	0%	5%
Redfield	5%	0%	5%
Richland	13%	0%	6%
Sandy Creek	13%	0%	6%
Schroeppel	12%	3%	6%
Scriba	13%	1%	6%
Volney	11%	3%	6%
West Monroe	12%	1%	5%
Williamstown	5%	1%	6%

Source: NYS ORPTS

Tax Base Growth 2020-2021

Name	Net Assessment Change ⁷
City of Fulton	3,260,917
City of Oswego	(3,486,408)
Albion	34,490,761
Amboy	885,259
Boylston	850,830
Constantia	2,419,299
Granby	983,468
Hannibal	2,958,740
Hastings	154,823,431
Mexico	4,927,500
Minetto	217,558
New Haven	3,578,619
Orwell	1,245,771
Oswego	1,904,365
Palermo	1,312,100
Parish	990,816
Redfield	1,025,418
Richland	1,959,218
Sandy Creek	1,263,700
Schroeppel	3,150,124
Scriba	7,204,780
Volney	14,116,070
West Monroe	3,682,951
Williamstown	2,360,027
County Total	246,125,314

Source: Local Assessor Reports

⁷ Of locally assessed taxable properties (roll sections 1, 3 and 6)

Tax Collection and Rates

The 2021 Assessment Year covers the 2022 City/Town/County, 2021-22 School, and 2022-23 Village property tax years.

Code	Description	Warrant Date	Fiscal Start	Fiscal End	Interest Free Ends
School Tax Levy					
350400	Fulton City School	8/24/2021	7/1/2021	6/30/2022	10/13/2021
351200	Oswego City School	9/7/2021	7/1/2021	6/30/2022	11/1/2021
052401	Cato Meridian	9/1/2021	7/1/2021	6/30/2022	9/30/2021
222001	South Jefferson	9/1/2021	7/1/2021	6/30/2022	9/30/2021
303001	Camden Central	9/1/2021	7/1/2021	6/30/2022	9/30/2021
352002	APW	8/12/2021	7/1/2021	6/30/2022	10/4/2021
353001	Hannibal School	8/11/2021	7/1/2021	6/30/2022	9/30/2021
353201	Central Square School	8/23/2021	7/1/2021	6/30/2022	10/4/2021
353401	Mexico School	8/12/2021	7/1/2021	6/30/2022	10/4/2021
355001	Pulaski School	8/10/2021	7/1/2021	6/30/2022	9/30/2021
355201	Sandy Creek School	8/12/2021	7/1/2021	6/30/2022	9/30/2021
355401	Phoenix School	8/2/2021	7/1/2021	6/30/2022	9/30/2021
County/Town Tax Levy					
35____	Oswego County	13/31/2021	1/1/2022	12/31/2022	1/31/2022
	(And All Towns)				
City Tax levy					
350400	Fulton City	12/31/2021	1/1/2022	12/31/2022	3/2/2022
351200	Oswego City	4/1/2022	1/1/2022	12/31/2022	4/30/2022
Village Tax Levy					
355401	Phoenix Village		3/1/2022	2/28/2023	3/31/2022
35__01	All Other Villages	5/20/2022	6/1/2022	5/31/2023	6/30/2022

Installment Payments for Taxes

Oswego County offers an installment payment option under local law 3 of 1999 which has been adopted by all towns for the collection of county/town taxes. This local law is mostly consistent with the provisions outlines in Title 4-A and Section 1336 through 1342 of real property tax law. This installment payment, as written in the local law, allows for the payment of county/town taxes in two equal installments as such:

1. **First payment:** due to local tax collector by January 31st without interest or up until March 31st with interest;
2. **Second payment:** due to Oswego County Treasurer by June 30th with interest.

Both cities have installment payments for city taxes as a part of their charters.

The city school districts have previously passed resolutions to allow two payments for school taxes, but no central school district has done the same.

No villages have passed local laws to allow for installment payments on village taxes.

Property Taxes with Installment Payments

Tax	Payment 1 Due	Final Day to Make 1 st Installment Payment	Payment 2	Interest
County/Town	January 31 st	March 31 st	February 1 st – June 30 th	Both payments if made after January 31 st
City of Fulton	February 28 th	February 28 th	March 1 st – December 31 st	Payment 2 only
Oswego City	April 30 th	October 31 st	June 30 th – October 31 st	Payment 1 if after April 30 th , Payment 2 if after June 30 th
Fulton School	September 30 th	March 31 st	October 1 st – March 31 st	Payment 1 only
Oswego School	October 31 st	February 28 th	February 28 th	Payment 1 only

2022 Tax Rates

The following chart contains mill rates for County, City, Town, and Village tax purposes. A mill rate is a tax rate expressed in thousandths, where 1 mill is equal to \$1 in property taxes per \$1,000 in taxable assessed value.

To calculate tax amounts, multiply the taxable value of a parcel from the applicable 2021 assessment roll by each mill rate and then divide by 1,000. Be advised that each parcel may have a different taxable value listed for each tax purpose.

Aggregate Tax Rates

	MUNICIPALITY	COUNTY	CITY/TOWN	VILLAGE
City	Fulton	11.092840	20.467203	
	Oswego	8.579040	15.289000	
Town	Albion	7.749650	4.553580	
	Amboy	8.553510	8.165630	
	Boylston	9.265910	9.089200	
	Constantia	8.793630	5.497140	
	Granby	8.878780	2.967550	
	Hannibal	9.308960	3.986700	
	Hastings	7.865720	2.743920	
	Mexico	8.873810	7.237270	
	Minetto	7.890490	6.000570	
	New Haven	8.106610	7.050470	
	Orwell	8.198670	7.005870	
	Oswego Town	8.574350	4.795230	
	Palermo	9.070380	8.645120	
	Parish	9.098150	8.834410	
	Redfield	7.846470	8.436250	
	Richland	9.841220	6.119950	
	Sandy Creek	8.273530	5.413390	
	Schroeppel	10.735720	4.931560	
	Scriba	8.768439	1.994702	
	Volney	7.862580	3.001590	
	West Monroe	7.780970	5.148160	
	Williamstown	8.552190	8.621650	
Village	Cleveland	8.793630	3.025840	5.299010
	Hannibal	9.308960	3.665270	2.775838
	Central Square	7.865720	1.885380	4.481218
	Mexico	8.873810	5.558050	7.440000
	Parish	9.098150	7.497340	4.149381
	Pulaski	9.841220	5.437970	6.935150
	Lacona	8.273530	4.083240	4.640000
	Sandy Creek	8.273530	4.083240	5.100000
	Phoenix	10.735720	2.396370	14.980000

Tax Rates and Tax Burden Average

SWIS	Muni	Type	County Tax	Community College	Workers Comp	County Subtotal	Town/City Gen	Highway	O/V Gen	O/V Highway	Muni Subtotal	Village	School ⁸	Total	Avg Taxes ⁹	Avg AV	EQ Rate	Avg Market Value
350400	Fulton	City	8.20389	2.04923	0.83972	11.092840	20.467203				20.467203		28.019785	59.579828	\$4,272.35	71,708	86.06%	83,323
351200	Oswego	City	7.04368	0.66802	0.86734	8.579040	15.289000				15.289000		16.343709	40.211749	\$3,443.17	85,626	100.00%	85,626
352000	Albion	Town	7.10068	0.53227	0.1167	7.749650	1.584870	2.968710			4.553580		13.262649	25.565879	\$2,900.81	113,464	100.00%	113,464
352200	Amboy	Town	7.71396	0.41112	0.42843	8.553510	2.950960	5.214670			8.165630		13.789895	30.509035	\$2,803.66	91,896	92.00%	99,887
352400	Boylston	Town	8.54959	0.55733	0.15899	9.265910	3.022130	6.067070			9.089200		16.885801	35.240911	\$3,072.51	87,186	83.00%	105,043
352601	Cleveland	Village	7.84245	0.76346	0.18772	8.793630	3.025840	0.000000			3.025840	5.299010	19.257683	36.376163	\$3,472.10	95,450	91.00%	104,890
352689	Constantia	Town	7.84245	0.76346	0.18772	8.793630	3.025840	0.000000	0.000000	2.471300	5.497140		19.257683	33.548453	\$4,191.81	124,948	91.00%	137,305
352800	Granby	Town	7.65886	1.13257	0.08735	8.878780	0.810580	2.156970			2.967550		25.311064	37.157394	\$3,896.36	104,861	93.00%	112,754
353001	Hannibal	Village	8.17129	1.02762	0.11005	9.308960	1.678490	1.986780			3.665270	2.775838	22.966990	38.717058	\$3,184.09	82,240	87.50%	93,989
353089	Hannibal	Town	8.17129	1.02762	0.11005	9.308960	1.678490	1.986780	0.000000	0.321430	3.986700		22.966990	36.262650	\$3,091.54	85,254	87.50%	97,433
353201	Central Square	Village	7.10852	0.60983	0.14737	7.865720	0.982560	0.902820			1.885380	4.481218	17.540520	31.772838	\$5,284.94	166,335	100.00%	166,335
353289	Hastings	Town	7.10852	0.60983	0.14737	7.865720	0.982560	0.902820	0.030570	0.827970	2.743920		17.540520	28.150160	\$4,239.55	150,605	100.00%	150,605
353401	Mexico	Village	7.8241	0.95496	0.09475	8.873810	2.920050	2.638000			5.558050	7.440000	20.059583	41.931443	\$4,498.20	107,275	91.00%	117,885
353489	Mexico	Town	7.8241	0.95496	0.09475	8.873810	2.920050	2.638000	0.086940	1.592280	7.237270		20.059583	36.170663	\$3,964.30	109,600	91.00%	120,440
353600	Minetto	Town	7.22407	0.56962	0.0968	7.890490	1.926360	4.074210			6.000570		24.113827	38.004887	\$5,015.73	131,976	100.00%	131,976
353800	New Haven	Town	7.15567	0.84474	0.1062	8.106610	2.088930	4.961540			7.050470		18.464528	33.621608	\$3,893.01	115,789	100.00%	115,789
354000	Orwell	Town	7.49995	0.22113	0.47759	8.198670	1.840890	5.164980			7.005870		14.130513	29.335053	\$2,856.38	97,371	94.00%	103,586
354200	Oswego Town	Town	7.76865	0.69826	0.10744	8.574350	1.179160	3.616070			4.795230		17.274556	30.644136	\$4,069.57	132,801	92.00%	144,349
354400	Palermo	Town	7.77758	1.16299	0.12981	9.070380	3.453760	5.191360			8.645120		21.671671	39.387171	\$3,962.86	100,613	92.00%	109,362
354601	Parish	Village	8.13635	0.82135	0.14045	9.098150	4.264940	3.232400			7.497340	4.149381	14.653247	35.398118	\$3,251.28	91,849	88.00%	104,374
354689	Parish	Town	8.13635	0.82135	0.14045	9.098150	4.264940	3.232400	0.000000	1.337070	8.834410		14.653247	32.585807	\$3,399.68	104,330	88.00%	118,557
354800	Redfield	Town	7.52114	0.24179	0.08354	7.846470	3.950060	4.486190			8.436250		15.126516	31.409236	\$2,678.49	85,277	93.00%	91,696
355001	Pulaski	Village	9.0298	0.6935	0.11792	9.841220	2.877280	2.560690			5.437970	6.935150	24.418021	46.632361	\$4,351.97	93,325	79.00%	118,133
355089	Richland	Town	9.0298	0.6935	0.11792	9.841220	2.877280	2.560690	0.000000	0.681980	6.119950		24.418021	40.379191	\$3,761.00	93,142	79.00%	117,901
355201	Lacona	Village	7.7062	0.48524	0.08209	8.273530	2.218750	1.864490			4.083240	4.640000	15.607857	32.604627	\$2,663.86	81,702	92.00%	88,807
355203	Sandy Creek	Village	7.7062	0.48524	0.08209	8.273530	2.218750	1.864490			4.083240	5.100000	15.607857	33.064627	\$2,633.04	79,633	92.00%	86,558
355289	Sandy Creek	Town	7.7062	0.48524	0.08209	8.273530	2.218750	1.864490	0.022170	1.307980	5.413390		15.607857	29.294777	\$3,519.47	120,140	92.00%	130,587
355401	Phoenix	Village	9.47773	0.84857	0.40942	10.735720	1.494880	0.901490			2.396370	14.980000	33.262619	61.374709	\$4,627.04	75,390	75.00%	100,520
355489	Schroepfel	Town	9.47773	0.84857	0.40942	10.735720	1.494880	0.901490	0.138180	2.397010	4.931560		33.262619	48.929899	\$5,057.44	103,361	75.00%	137,815
355600	Scriba	Town	7.902278	0.700579	0.165582	8.768439	0.324649	1.670053			1.994702		20.840585	31.603726	\$4,037.72	127,761	90.00%	141,957
355800	Volney	Town	6.86607	0.86418	0.13233	7.862580	0.708520	2.293070			3.001590		25.738902	36.603072	\$3,804.34	103,935	92.50%	112,362
356000	West Monroe	Town	7.15503	0.54557	0.08037	7.780970	1.234200	3.913960			5.148160		17.478543	30.407673	\$4,317.89	142,000	100.00%	142,000
356200	Williamstown	Town	7.79627	0.63317	0.12275	8.552190	3.288430	5.333220			8.621650		13.921037	31.094877	\$2,506.46	80,607	91.00%	88,579
	Rates From on the Following Tax Levies												Averages	36.471811	\$3,718.87	104,165	90.84%	114,360
	County/Town	2022	Phoenix	2022-23										Tax Rate	Taxes	Assessed Value	EQ Rate	Market Value
	Village	2022-23	Oswego City	2022														
	School	2021-22	Oswego School	2021-22														

⁸ School tax rates are the average of all districts within that municipality
⁹ Taxes are an annual representation of tax burden for single-family residences based on municipality’s average assessed value of property class 210

School Tax Rates
2021-22 Tax Year

DISTRICT	MUNICIPALITY	SCHOOL	LIBRARY	TOTAL
APW	ALBION	12.593614	0.131220	12.724834
APW	AMBOY	13.688711	0.142630	13.831341
APW	HASTINGS	12.593659	0.131220	12.724879
APW	MEXICO	13.839136	0.144198	13.983334
APW	ORWELL	13.397462	0.139596	13.537058
APW	PARISH	14.310925	0.149114	14.460039
APW	RICHLAND	15.941279	0.166097	16.107376
APW	WEST MONROE	12.593613	0.131220	12.724833
APW	WILLIAMSTOWN	13.839136	0.144198	13.983334
CENTRAL SQUARE	AMBOY	19.052252	0.035019	19.087271
CENTRAL SQUARE	CONSTANTIA	19.261617	0.035404	19.297021
CENTRAL SQUARE	HASTINGS	17.528071	0.032218	17.560289
CENTRAL SQUARE	MEXICO	19.261617	0.035404	19.297021
CENTRAL SQUARE	PALERMO	19.052252	0.035019	19.087271
CENTRAL SQUARE	PARISH	19.918263	0.036611	19.954874
CENTRAL SQUARE	SCHROEPPPEL	23.370762	0.042957	23.413719
CENTRAL SQUARE	WEST MONROE	17.528183	0.032218	17.560401
FULTON	FULTON	28.019785	0.579995	28.599780
FULTON	GRANBY	25.928846	0.536713	26.465559
FULTON	MINETTO	24.113827	0.499143	24.612970
FULTON	OSWEGO	26.210682	0.542547	26.753229
FULTON	PALERMO	26.210680	0.542547	26.753227
FULTON	SCRIBA	26.793140	0.554604	27.347744
FULTON	VOLNEY	26.069140	0.539618	26.608758
HANNIBAL	GRANBY	21.613414	0.242783	21.856197
HANNIBAL	HANNIBAL	22.971972	0.258043	23.230015
HANNIBAL	OSWEGO	21.848343	0.245422	22.093765
MEXICO	HASTINGS	18.464528	0.109090	18.573618
MEXICO	MEXICO	20.291049	0.119882	20.410931
MEXICO	NEW HAVEN	18.464528	0.109090	18.573618
MEXICO	PALERMO	20.070139	0.118576	20.188715
MEXICO	PARISH	20.982429	0.123972	21.106401
MEXICO	RICHLAND	23.372820	0.138089	23.510909
MEXICO	SCRIBA	20.516142	0.121211	20.637353
MEXICO	VOLNEY	19.961651	0.117935	20.079586
PHOENIX	GRANBY	26.931947	0.117324	27.049271
PHOENIX	HASTINGS	25.046710	0.109111	25.155821
PHOENIX	PALERMO	27.224685	0.118599	27.343284
PHOENIX	SCHROEPPPEL	33.395614	0.145482	33.541096
PHOENIX	VOLNEY	27.077525	0.117958	27.195483
PULASKI	ALBION	19.394937	0.122580	19.517517
PULASKI	RICHLAND	24.550691	0.155165	24.705856
PULASKI	SANDY CREEK	21.081453	0.133239	21.214692
SANDY CREEK	BOYLSTON	16.948988	0.367770	17.316758
SANDY CREEK	ORWELL	14.965595	0.324734	15.290329
SANDY CREEK	REDFIELD	15.126516	0.328225	15.454741
SANDY CREEK	RICHLAND	17.807164	0.386392	18.193556
SANDY CREEK	SANDY CREEK	15.290935	0.331792	15.622727
SANDY CREEK	WILLIAMSTOWN	15.458967	0.335439	15.794406
SOUTH JEFFERSON	BOYLSTON	13.603834	0.223274	13.827108
CATO-MERIDIAN	GRANBY	16.683574	0.200306	16.883880
CATO-MERIDIAN	HANNIBAL	17.735294	0.205882	17.941176
CAMDEN	CONSTANTIA	15.252712	0.000000	15.252712
OSWEGO	OSWEGO CITY	17.383866	0.888143	18.272009
OSWEGO	MINETTO	17.383835	0.888141	18.271976
OSWEGO	OSWEGO TOWN	18.895742	0.965384	19.861126
OSWEGO	SCRIBA	19.315373	0.986823	20.302196
OSWEGO	VOLNEY	18.793335	0.960152	19.753487

Tax Enforcement

County and town real property taxes are considered a lien the moment they are levied and remain a lien until paid. These property taxes, if unpaid, are returned to the County Treasurer and subject to collection up to the expiration of the "Redemption Period" as defined in RPTL §1110:

2. The redemption period shall expire two years after lien date, except that a tax district may increase the redemption period for residential or farm property in the manner provided by section eleven hundred eleven of this article.

Lien Date is defined in RPTL §902 as January 1st of the Fiscal Year of the tax bill (January 1st - December 31st):

Lien date. The amount of all taxes, special ad valorem levies and special assessments levied upon any parcel of real property by the board of supervisors shall, except as otherwise expressly provided by law, be and become a lien thereon as of the first day of January of the fiscal year for which levied and shall remain a lien until paid.

The basic life cycle of a County tax bill (with the exception of the City of Fulton) is as follows:

1. County Tax Bill is issued January 1st (Lien Date);
2. Bill is collected by the local tax collectors until March 31st and then returned to the County Treasurer in April;
3. If still unpaid in November, the bill is officially filed as delinquent with the County Clerk;
4. If still delinquent 2 years after it was issued - In Rem foreclosure begins;
5. County takes title through foreclosure and sells the property at public auction.

Historically, Oswego County did increase the redemption period for Residential and Farm properties by passing Local Law 1 of 1995. This set the period for redemption at four years for Residential and Farm property and two years for Vacant and Commercial properties. That law was later amended by Local Law 5 of 2017 to only increase the redemption period for Farm property, thus making all other property fall in the same two-year foreclosure window for taxes levied in 2018 and forward. "Farm Property" for this purpose is defined in paragraph (a) of RPTL §1111 and means either:

- A parcel that is receiving an Agricultural District exemption (code: 41720 of 41730)
- OR-
- A parcel in the 100 class of property class codes (100-199).

In Rem Foreclosure

Oswego County takes legal title to delinquent parcels through the in rem foreclosure process outlined in Article 11 Title 3 of real property tax law. This procedure forecloses on the unpaid tax lien to take title on the real property and then sell the property through public auction.

Under in rem foreclosure the most important identifier is the tax map identification number for each parcel as this indicates the unique identifier for which property is being foreclosed and sold. The tax map ID appears on all court documents and relates to the same parcel from the tax roll and the tax maps maintained by our office. Once sold at auction the “legal description” of the parcel essentially boils down to the tax map identifier and how the property looks on the tax map. This is yet another reason why accurate parcel mapping is of the utmost importance for Oswego County.

Tax Sale and Auction

Historically the real property office has been heavily involved in the auction process. In the past an auctioneer would be hired to conduct the auction, but RPTS would provide all supporting information for the auction, including inspections and photographs, up to and including the slide show of properties being auctioned.

In recent years the County Treasurer has taken more direct involvement in the auction process and current auctioneering companies are hired under the scope of performing a “full service” auction that includes posting the properties, creating advertisements, catalogs, photographs, and all other auction day preparations. Our office still assists in this process by providing GIS and technical information, inspecting auction properties for defects in legal descriptions, and providing due diligence information to stakeholders.

Tax Delinquent Auction Stats

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Buybacks – ##	134	84	84	117	90	103	74	62	60
Buybacks – \$\$	\$767,160	\$590,123	\$624,477	\$377,991	\$609,538	\$590,716	\$379,544	\$470,819	\$309,021
Sold at Auction - ##	105	66	69	88	77	61	65	77	72
Sold at Auction - \$\$	\$517,950	\$517,950	\$435,150	\$610,050	\$779,350	\$662,800	\$607,550	\$1,036,100	\$1,222,250
Exemptions - ##	20	25	13	6	15	3	2	2	3
Exemptions - \$\$	\$265,009	\$368,900	\$122,282	\$72,544	\$239,482	\$32,279	\$12,281	\$12,281	\$66,764
Unsold - ##					2	2	1	1	
Unsold - \$\$					\$3,225	\$10,617	\$434	\$434	
	2009	2010	2011	2012	2013	2014	2015	2016	
Buybacks – ##	96	82	48	83	76	52	61	65	
Buybacks – \$\$	\$618,082	\$634,845	\$634,845	\$694,584	\$578,533	\$416,230	\$373,885	\$619,995	
Sold at Auction - ##	79	90	130	117	96	116	118	131	
Sold at Auction - \$\$	\$659,700	\$863,000	\$724,700	\$1,275,900	\$1,412,850	\$1,129,750	\$1,433,550	\$1,630,300	
Exemptions - ##	9	10	4	10	10	25	25	29	
Exemptions - \$\$	\$130,073	\$98,346	\$47,540	\$118,205	\$118,205	\$245,442	\$538,413	\$303,927	
Unsold - ##				3			4	4	
Unsold - \$\$				\$12,745			\$2,907	\$2,375	
	2017	2018 ¹⁰	2019	2020	2021	2022	2023	2024	
Buybacks – ##	57	n/a	n/a	n/a	n/a				
Buybacks – \$\$	\$466,486								
Sold at Auction - ##	92	124	114	254	84				
Sold at Auction - \$\$	\$1,388,450	\$2,223,144	\$1,416,308	\$5,821,105	\$1,943,597				
Exemptions - ##	8	n/a	n/a	n/a	n/a				
Exemptions - \$\$	\$152,592								
Unsold - ##	2				1				
Unsold - \$\$	\$1,021.51				\$720.25				

¹⁰ In 2018 the County changed policy to no longer grant exemption from auction or to allow extended redemption after foreclosure (buybacks).