

# Oswego County Department of Real Property Tax Services



Annual Report on the 2022 Assessment Year  
(2023 Property Tax Year)  
(July 1<sup>st</sup>, 2022 - June 30<sup>th</sup>, 2023)

## Foreword

As the Director of Real Property Tax Services at Oswego County, it is my pleasure to present to you our comprehensive annual report on property assessment and taxation for the 2022 assessment year ending June 30<sup>th</sup>, 2023.

In a constantly evolving economic environment, property taxes play a vital role in maintaining fiscal stability and equitable distribution of resources. It is imperative for us to evaluate changing market conditions, regulatory frameworks, and their influence on property valuations and tax revenues. This report encapsulates our efforts to navigate these complexities and ensure the fair and transparent taxation of properties within our jurisdiction.

We have also taken the opportunity to address any challenges faced during the assessment process and present innovative strategies employed to overcome them. Our commitment to continuous improvement has allowed us to streamline operations, enhance communication with property owners, and implement advanced technologies to help facilitate efficient and effective assessment administration.

Our office firmly believes in fostering transparency and community engagement. Therefore, this report is also intended as a kind of community outreach and educational material, and I encourage property owners to voice their concerns and seek clarifications. Our aim is to cultivate an environment of trust and collaboration, ensuring that property owners have a clear understanding of the assessment and taxation process.

Lastly, I would like to extend my gratitude to the Legislature, Department Heads, and dedicated staff of Oswego County who interact with us regularly and whose expertise and feedback are instrumental in the fulfillment of our duties. I would also like to express my sincere appreciation to my own staff for their continued dedication and professionalism.

I trust that this report will serve as an invaluable resource for policymakers, legislators, and community members alike. We hope that the insights presented within will foster meaningful discussions and contribute to the development of policies that promote fairness, efficiency, and sustainability in property assessments and taxation.

Should you require any additional information or clarification on anything contained herein, please do not hesitate to contact me directly. I would be delighted to address any queries or provide further assistance.

All the best,

A handwritten signature in black ink, appearing to read "Corey T. Metz", with a stylized flourish at the end.

Corey T. Metz  
Director

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## Departmental Summary

This annual report provides an overview of the functions, staffing, revenue, and services provided by the Real Property Tax Services (RPTS) department in Oswego County, New York. RPTS is responsible for maintaining tax maps, administering the Geographic Information Systems (GIS), producing assessment and tax rolls, processing tax bill applications, assisting in tax enforcement, providing training and support to assessors and assessment review boards, administering special taxes and exemptions, and offering public assistance on real property tax matters.

The department is headed by Corey Metz, the Director of Real Property Tax Services, who is appointed by the county's legislative body for a 6 year term. The office is staffed with two Data Coordinators, a Data Assistant, a Geographic Information Specialist, and a Tax Map Technician. There have been no recent retirements or terminations, but there was a resignation of a Tax Map Technician who was replaced by a new hire in February 2023.

In terms of revenue, the department generated \$191,974.74 for the fiscal year ending December 31, 2022. The revenue sources include tax mapping-related charges, general services provided to other governments, and land bank reimbursement. The tax mapping revenue includes charges for tax map copies and GIS data, while general services revenue comprises reimbursements for tax billing-related files and other services provided to local governments. The land bank reimbursement represents the amount reimbursed by the Oswego County Land Bank for the Land Bank Director's salary and benefits.

The department's core responsibilities involve processing tax rolls and producing data files used by local tax collectors. They also coordinate with the County's Budget Analyst for county taxes and audit collection amounts for all other property and school taxes. The department sometimes faces challenges in receiving budget information from local governments and school districts to ensure calculation of accurate tax rates.

The department also provides various services, including maintaining the Real Property System (RPS), offering advisory appraisals, assisting local municipalities in assessment administration, serving as a clearinghouse for assessment information, and preparing levy and apportionment data for school districts and local municipalities. Additionally, they maintain the RPTS website, colloquially known as the Real Property Database, providing assessment data to consumers and taxpayers.

The department's performance in 2022 saw a decrease in searches on the Real Property Database and online GIS web map views compared to the previous year. The number of properties sold at auction increased, as did the total amount of all auction bids. In terms of county assessment facts, there was a slight increase in the total number of parcels, assessed value, taxable value, and full market value of the county. However, the county's overall equalization rate decreased.

Overall, the RPTS department plays a crucial role in maintaining and administering real property tax services in Oswego County, serving as a resource for local municipalities, assessors, and taxpayers.

## 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.

Duties 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	<b>Data Coordinator</b>
Jordan McCauley	<b>Data Coordinator Trainee</b>
- vacant-	<b>Data Assistant</b>
Laura Herrling	<b>Geographic Information Specialist</b>
Zak Handley	<b>Tax Map Technician</b>

## Staffing Changes

**Retirements:** None

**Resignation:** Madeleine Ferguson, Tax Map Technician (January 2023)

**Termination:** None

**New Hire:** Zak Handley, Tax Map Technician (February 2023)

## Department Revenue

	Fiscal Years Ending December 31st			
	2022	2021	Change	
Tax Mapping Related Revenue	\$ 2,194.84	\$ 5,726.31	\$ (3,531.47)	(62)%
General Services to Other Gov.	\$ 58,942.40	\$ 66,729.50	\$ (7,787.10)	(12)%
Land Bank Reimbursement	\$ 130,837.50 <sup>1</sup>	\$ 78,502.50	\$ 52,335.00	67%
<b>Total</b>	<b>\$ 191,974.74</b>	<b>\$ 150,958.31</b>	<b>\$ 41,016.43</b>	<b>27%</b>

**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
<b>2021-22 School Tax</b>	58,178	0	12
<b>2022 County/Town Tax</b>	58,415	59,654	24
<b>2022 Oswego City Tax</b>	6,791	6,791	1
<b>2022-23 Village Tax</b>	3,776	265	9
<b>Totals</b>	<b>127,160</b>	<b>66,710</b>	<b>46</b>

Our department processes all tax rolls for property and school tax purposes through the year. These tax roll reports can only be produced through coordination between our department and the local governments that levy taxes. These tax rolls in turn produce valuable data files that are utilized by all local and school tax collectors to aid in their tax collection process.

Our office produces the tax billing files and digital tax bills which are then 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

<sup>1</sup> This year's land bank reimbursement amount includes the 4<sup>th</sup> quarter of 2021 as that amount was received in 2022. We have corrected our billing to send an invoice earlier in the quarter to receive payment before the close of the fiscal year.



governments and school districts in receiving their budget information to ensure accurate tax rates are being calculated.

On January 7<sup>th</sup>, 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><b>Item</b></i>	<i><b>Description</b></i>	<i><b>Price</b></i>
<i><b>Tax Billing Files (School Districts and Villages)</b></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><b>Tax Billing Files (Cities and Towns)</b></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><b>Tax Bill Printing</b></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 fees are meant to represent the total cost encumbered by the county in facilitating 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

	Calendar Year Ending December 31 <sup>st</sup>			
	2022	2021	Change	
Total Database searches	362,107	1,089,166	(727,059)	(66)%
Total online GIS Web Map views	113,427	123,848	(10,421)	(8)%
Properties sold at auction	88	84	4	5%
Total amount of all auction bids	\$ 2,864,599	\$ 1,943,597	\$921,002	47%
Total Sales processed by RPTS	4,852	4,899	(47)	(1)%

### County Assessment Facts

	Assessment Year Beginning July 1 <sup>st</sup>			
	2022	2021	Change	
Total Parcels	60,091	59,973	118	0%
Total County Assessed Value	9,453,955,203	9,174,381,848	279,573,355	3%
Total County Taxable Value	6,022,956,138	5,777,311,347	245,644,791	4%
Total Town/City Taxable Value	6,054,958,030	5,809,710,046	245,247,984	4%
Total School Taxable Value	6,167,469,279	5,931,078,572	236,390,707	4%
Total Village Taxable Value	470,418,988	465,612,720	4,806,268	1%
County Equalization Rate	85.14%	91.95%	(6.81)	(7)%
Full Market Value of the County	\$ 11,104,011,279	\$ 9,977,576,779	1,126,434,500	11%

### Top 15 County Taxpayers

County taxes only, does not include Payments in Lieu of Taxes (PILOT).

County Tax Bills Issued January 1 <sup>st</sup>			
2023		2022	
Owner	Tax	Owner	Tax
1. Niagara Mohawk dba Nat Grid	\$3,001,638	1. Niagara Mohawk dba Nat Grid	\$3,170,140
2. Oswego Harbor Power LLC	\$915,714	2. Oswego Harbor Power LLC	\$926,895
3. Erie Blvd Hydropower LP	\$359,194	3. Erie Blvd Hydropower LP	\$383,429
4. Attis Ethanol Fulton LLC	\$250,147	4. Attis Ethanol Fulton LLC	\$223,494
5. CSX Transportation Inc	\$171,780	5. Wal-Mart Real Estate Bus Trust	\$167,952
6. Wal-Mart Real Estate Bus Trust	\$155,147	6. CSX Transportation Inc	\$164,902
7. Novelis Corporation	\$128,116	7. Novelis Corporation	\$128,244
8. NY State Reforestation	\$109,129	8. NY State Reforestation	\$114,129
9. MHC Brennan Beach LLC	\$93,705	9. Windstream New York Inc	\$93,899
10. Oswego Development, LLC	\$91,023	10. Oswego Development, LLC	\$92,225
11. Windstream New York Inc	\$84,946	11. MHC Brennan Beach LLC	\$91,063
12. Time Warner of Syracuse	\$80,717	12. Limestone Ridge LLC	\$76,084
13. WT Terminal Oswego LLC	\$77,899	13. Wal-Mart R E Business Trust	\$67,349
14. Wal-Mart R E Business Trust	\$68,798	14. Verizon New York, Inc	\$60,405
15. Limestone Ridge LLC	\$63,577	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

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

### Optional Services

Statute	Service	Service Provided
<b>§1532</b>	Assist in the disposition and sale of real property acquired by tax foreclosure	Yes
<b>§1532; 574</b>	Perform the duties of the recording officer as relating to reports of transfers of real property to local assessors and the state	Yes
<b>§1532</b>	Supply cities and town with assessment rolls	Yes
<b>§1532</b>	Perform or supervise data collection and sales verification	No
<b>§1536-A</b>	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
<b>§1537</b>	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
<b>§1537</b>	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
<b>§1537</b>	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
<b>§1537</b>	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
Process pro rated and omitted tax amounts	Yes

## Summary of 2022 Real Property Tax Legislation

The following presents noteworthy New York State legislation from the 2022 legislative cycle related to real property tax administration. As used herein, “RPTL” means Real Property Tax Law and “Tax Department” means the New York State Department of Taxation and Finance.

<b>Title</b>	<b>Chapter and Law</b>	<b>Description</b>
<b>Senior citizens and persons with disabilities; Exemption income limits</b>	Chapter 488 (S.3085-A)  RPTL §§ 467(3)(a), 459-c(5)(a)	Chapter 488 allows municipalities to increase the income limits for both the senior citizens exemption and the exemption for persons with disabilities and limited incomes. The maximum allowable income limit for these exemptions is now \$50,000. The income limits for both exemptions had been \$29,000. The limits applicable to the “sliding scale” feature of the exemptions were automatically adjusted accordingly.
<b>Senior citizens exemptions; Second notices</b>	Chapter 738 (A.1980)  RPTL § 467(4)	Chapter 738 expands the obligation of municipal corporations to notify homeowners of the availability of the senior citizens exemption under RPTL § 467(4). Previously, only one notice was required; it was generally furnished in conjunction with tax bills. Chapter 738 requires a second notice to be sent 30 days before applications are due.
<b>Volunteer firefighters and ambulance workers exemption; statewide option</b>	Chapter 670 (A.10155-A)  RPTL § 466-a	Chapter 670 gives municipalities, school districts and fire districts throughout the State the option to provide a property tax exemption of up to 10% to volunteer fire fighters and ambulance workers. Any such exemption applies only to property used exclusively for residential purposes; if a portion of a volunteer’s property is used for other purposes, the exemption must be prorated accordingly. To be eligible, volunteers must live in the community served by their volunteer organization, and must meet a minimum service requirement of between two and five years, as set by the respective taxing jurisdiction. Additionally, at local option, a lifetime exemption may be provided to volunteers with at least 20 years of service as long as they maintain their primary residence in the county they served. Taxing jurisdictions also have the option to allow unremarried surviving spouses of deceased eligible volunteers to retain the exemption.

Though similar exemptions have been available in 30 counties under RPTL §§ 466-a through 466-k, Chapter 670 repeals those statutes effective December 9, 2025. The jurisdictions that have been offering exemptions under those statutes will have to adopt local laws, ordinances or resolutions by that date conforming their exemptions to the provisions of the new RPTL § 466-a. As required by the statute, the Tax Department has conducted outreach to the chief executive officers of these jurisdictions, notifying them of the terms of this legislation.

<b>Solar and wind energy systems</b>	Chapter 59 (S.8009-C), Pt. AA  RPTL § 575-b	Chapter 59, Part AA, clarifies the process for challenging assessments based on the Tax Department's Solar and Wind valuation model developed under RPTL § 575-b (enacted by L.2021, Ch.59, Pt.X). It generally provides that upon request, the assessor must give the property owner a copy of the inputs that the assessor used in the model. If the property owner believes erroneous inputs were used, the owner may so advise the assessor and request that a change be made. The assessor may choose to change the assessment based on the request and supporting information provided by the property owner. If the assessor chooses not to make a change, or makes a change the property owner considers inaccurate, the property owner may then file a petition for review by the Board of Assessment Review. However, the only issue the BAR could consider would be whether the assessor's inputs were incorrect. Any challenges to the model itself or to the discount rates used would have to be brought against the Tax Department in a proceeding under Article 78 of the Civil Practice Law and Rules. These amendments to RPTL § 575-b took effect on April 9, 2022.
<b>PILOTs; Industrial Development Agencies</b>	Chapter 708 (S.4471-A)	Requires IDAs to provide notice to affected taxing jurisdictions two years before a PILOT agreement expires, or in the case of an early termination, immediately.
<b>PILOTs; Industrial Development Agencies</b>	Chapter 766 (S.3256)	Requires IDAs, when providing financial incentives to projects and when deviating from their uniform tax exemption policies, to notify affected taxing jurisdictions by certified mail, return receipt requested. If the affected jurisdiction is a school district, the notice must be sent to the school board and district superintendent by certified mail, return receipt requested. Upon signing this bill into law, the Governor issued an Approval Message (# 68), a copy of which appears below.
<b>PILOTs; Industrial Development Agencies</b>	Chapter 799 (S.953-A)	Provides that if a person or business entity makes PILOTs to an agency or municipal corporation, and it intends to file for a change of assessment, it must give at least 45 days advance notice to such agency or municipal corporation prior to filing for the change of assessment.

## 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.

### Tax Map Statistics

	Assessment Year Beginning July 1st			
	2022	2021	Change	
Total Parcels (On Tax Map)	59,185	59,004	181	0.3%
Total Parcels (On Assessment Rolls)	60,092	59,972	120	0.2%
Percent of Parcels on Map	98.49%	98.39%	0.1%	0.1%

### Geographic Information Systems (GIS)

In 1989 Oswego County received a \$100,444 grant from New York State's Assessment and Equalization department 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.

The tax map is made up of several "layers" which, when overlayed together, form a useful geospatial map. Each layer is independent and has its own geography and attributed data. When joined together with data from the tax roll the Parcel data set from the tax map forms a cadastre: the 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](https://oswegogis.maps.arcgis.com) and is an intra-departmental service utilized by RPTS, Planning, E-911, and Health.

### Popular GIS Content (1/1/2022 - 12/31/2022)

Rank	Name	Views	AVG Views Per Day
1	<a href="#">Active Tax Parcels</a>	149,194	409
2	<a href="#">DEC Freshwater Wetlands</a>	108,238	297
3	<a href="#">Proposed Tax Parcels</a>	108,113	296
4	<a href="#">Historic Tax Parcels</a>	108,070	296
5	<a href="#">NYSERDA Building Footprints</a>	105,040	288

### Authoritative GIS Data

These data sets are created and maintained current by Oswego County as opposed to being sourced from other agencies.

<b>Data Set</b>	<b>Maintained By</b>	<b>Completion Status</b>
<b>Tax Map Lots (Parcels)</b>	RPTS	100%
<b>Tax Map Blocks</b>	RPTS	100%
<b>Tax Map Sections</b>	RPTS	100%
<b>Right of Ways and Easements</b>	RPTS	30%
<b>Named Subdivisions</b>	RPTS	5%
<b>School Districts</b>	RPTS	100%
<b>Municipal Boundaries</b>	RPTS	100%
<b>Great Lot Boundaries</b>	RPTS	100%
<b>Address Points</b>	E-911	100%
<b>Common Places</b>	E-911	100%
<b>Nuke Sirens</b>	E-911	100%
<b>Ambulance Zones</b>	E-911	100%
<b>Fire Zones</b>	E-911	100%
<b>Law Zones</b>	E-911	100%
<b>Road Centerlines</b>	E-911	100%
<b>Local Zoning</b>	Planning	98%

### Open GIS Data

We are a participating member in the [New York State Data Sharing Cooperative](#) and some of our most popular content is shared via the state's open data clearinghouse. We believe that this geographic information is valuable to the public, other governmental agencies, and commercial organizations.

We have found that providing this information to the public at no cost, and in easily accessible formats, has significantly reduced individual requests for data and has freed up significant staff time to perform other duties. Additionally, GIS data is widely used by commercial entities in doing preliminary research before choosing a region to develop in. Having this data widely available for our county gives us a better chance at being chosen as a site for economic development.



## 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 units<sup>2</sup>. These units employ a sole appointed 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.

Historically Assessors were elected, typically to boards consisting of multiple assessors. Presently, the majority of assessing units in the state have chosen to appoint sole assessors. Once an assessing unit has made the decision to have an appointed sole assessor, they no longer have the ability to roll back to an elected assessor or board of assessors. All cities and towns in Oswego County have sole appointed assessors.

### Assessing Units

*As of 6/30/2023*

Assessing Unit	Type/Size	Parcels	Shared Assessor?
<b>Fulton</b>	City/C	4,265	No
<b>Oswego City</b>	City/C	6,994	No
<b>Albion</b>	Town/A	1,547	Yes
<b>Amboy</b>	Town/A	1,179	Yes
<b>Boylston</b>	Town/A	725	Yes
<b>Constantia</b>	Town/A	2,904	Yes
<b>Granby</b>	Town/B	3,175	Yes
<b>Hannibal</b>	Town/B	2,130	Yes
<b>Hastings</b>	Town/B	4,353	Yes
<b>Mexico</b>	Town/B	2,778	Yes (outside county)
<b>Minetto</b>	Town/B	842	Yes
<b>New Haven</b>	Town/A	1,677	No
<b>Orwell</b>	Town/A	1,457	Yes
<b>Oswego Town</b>	Town/B	2,247	No
<b>Palermo</b>	Town/A	1,917	Yes
<b>Parish</b>	Town/A	1,487	Yes
<b>Redfield</b>	Town/A	1,272	Yes (outside county)
<b>Richland</b>	Town/B	3,395	Yes
<b>Sandy Creek</b>	Town/A	3,122	Yes (outside county)
<b>Schroeppel</b>	Town/B	3,613	No
<b>Scriba</b>	Town/B	3,095	Yes
<b>Volney</b>	Town/B	2,892	No
<b>West Monroe</b>	Town/B	1,905	No
<b>Williamstown</b>	Town/A	1,218	Yes
<b>Totals:</b>	<b>24</b>	<b>60,189</b>	<b>17 (yes) / 7 (no)</b>

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

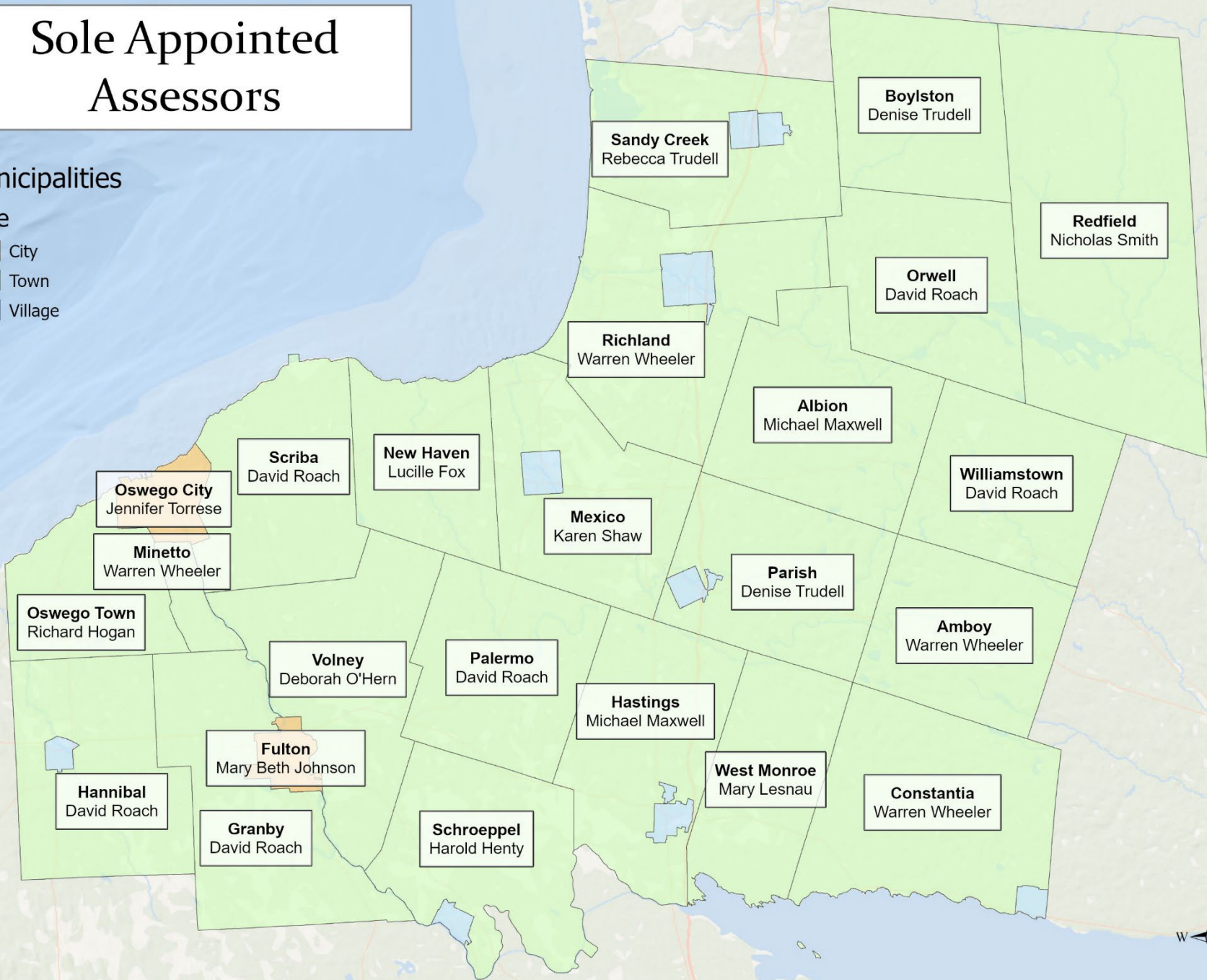
<sup>2</sup> All villages in Oswego County have renounced their assessing unit status and utilize their town's assessment roll for village taxes.

# Sole Appointed Assessors

## Municipalities

### Type

- City
- Town
- Village



## Code Reference

**S** tate  
**W** ide  
**I** dentification  
**S** ystem

## Cities/Towns/Villages

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

## School Districts

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

## Property Class (Major Groups)

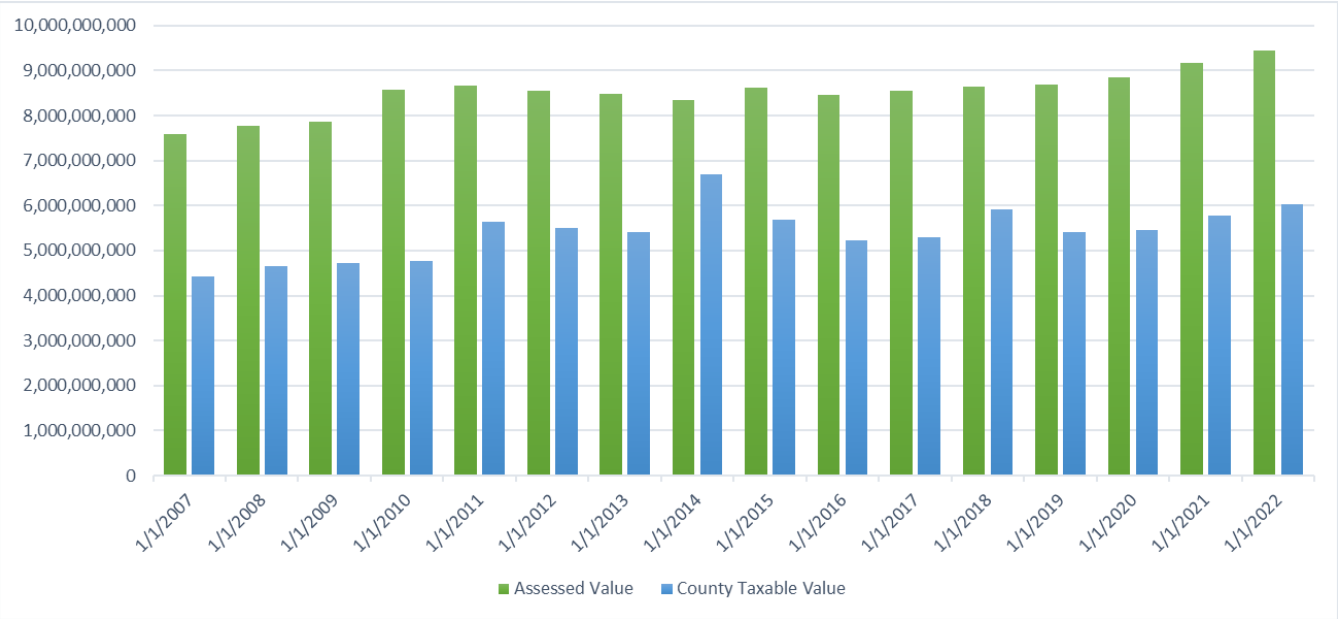
Code	Group
<b>100</b>	Agricultural
<b>200</b>	Residential
<b>300</b>	Vacant Land
<b>400</b>	Commercial
<b>500</b>	Recreation
<b>600</b>	Community Service
<b>700</b>	Industrial
<b>800</b>	Public Service
<b>900</b>	Wild/Forest

## Roll Sections

Code	Group
<b>1</b>	Taxable
<b>3</b>	State Owned Land
<b>5</b>	Special Franchise
<b>6</b>	Utility
<b>7</b>	Ceiling Railroads
<b>8</b>	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
7/1/2022	60,092	1,667,948,439	9,453,955,203	6,022,956,138	6,054,958,030	6,167,469,279	470,418,988	85.14%	\$11,104,011,279





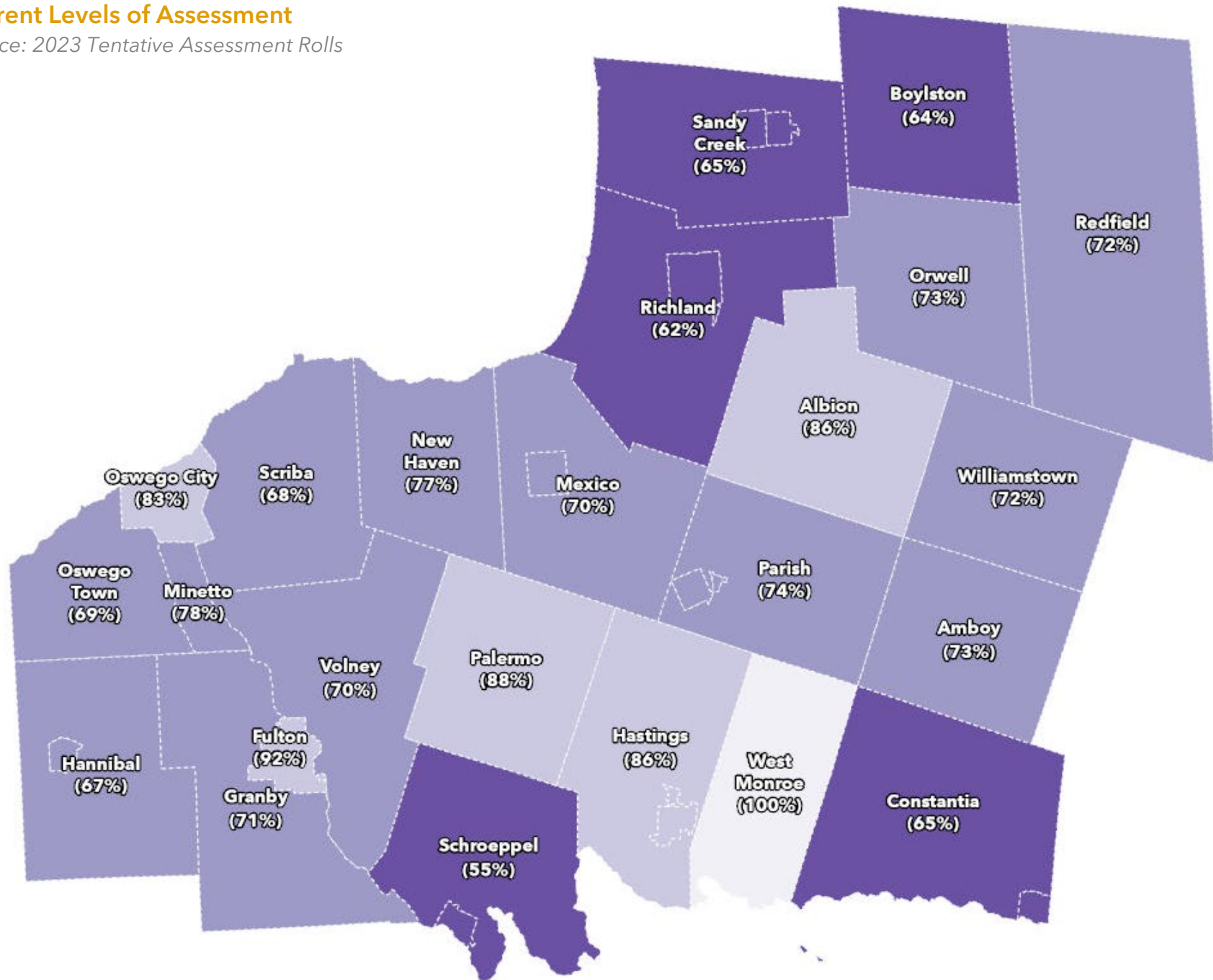
SWIS	TYPE	MUNICIPALITY	2030	2029	2028	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
350000	County	Oswego									85.14	91.95	92.27	93.91	96.57	95.57	97.29	98.42	95.29	93.96	94.10	95.32	92.86
350400	City	Fulton									100.00	86.06	97.00	97.00	100.00	100.00	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

Equalization History

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.

## Current Levels of Assessment

Source: 2023 Tentative Assessment Rolls



## 2023 Equalization Rate Status

All rates finalized as of 6/15/2023

<b>Municipal Code</b>	<b>Municipal Name</b>	<b>(A) 2022 State Equalization Rate</b>	<b>(B) 2023 State Equalization Rate</b>	<b>(C) Percentage Change in Estimate of Full Value</b>
350400	City of Fulton	100.00	92.00	8.70%
351200	City of Oswego	92.00	83.00	10.84%
352000	Town of Albion	100.00	86.00	16.28%
352200	Town of Amboy	86.00	73.00	17.81%
352400	Town of Boylston	76.00	64.00	18.75%
352600	Town of Constantia	79.00	65.00	21.54%
352800	Town of Granby	85.00	71.00	19.72%
353000	Town of Hannibal	79.12	67.00	18.09%
353200	Town of Hastings	96.00	86.00	11.63%
353400	Town of Mexico	80.00	70.00	14.29%
353600	Town of Minetto	87.00	78.00	11.54%
353800	Town of New Haven	89.50	77.00	16.23%
354000	Town of Orwell	89.00	73.00	21.92%
354200	Town of Oswego	80.00	69.00	15.94%
354400	Town of Palermo	100.00	88.00	13.64%
354600	Town of Parish	84.00	74.00	13.51%
354800	Town of Redfield	85.00	72.00	18.06%
355000	Town of Richland	67.00	62.00	8.06%
355200	Town of Sandy Creek	82.48	65.00	26.89%
355400	Town of Schroepfel	65.00	55.00	18.18%
355600	Town of Scriba	81.65	68.00	20.07%
355800	Town of Volney	80.00	70.00	14.29%
356000	Town of West Monroe	100.00	100.00	12.64%
356200	Town of Williamstown	82.00	72.00	13.89%

Column C is the percentage change in the estimate of full value between the 2022 State equalization rate and the 2023 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

## Assessment Uniformity

Data from the NYS Market Value Survey

<b>Municipality</b>	<b>Assessment Year Analyzed</b>	<b>COD</b>	<b>COD Meets IAAO Standards<sup>3</sup></b>	<b>PRD</b>	<b>PRD Meets IAAO Standards<sup>4</sup></b>	<b>Assessing Unit Currently Meets NYS Uniformity Standard</b>
Fulton	2017	17.11	Y	1.04	N	Y
Oswego City	2018	13.15	Y	1.01	Y	Y
Albion	2015	19.55	Y	0.98	Y	Y
Amboy	2019	23.16	N	1.05	N	N
Boylston	2017	17.92	Y	1.06	N	Y
Constantia	2017	23.39	N	1.13	N	N
Granby	2014	16.55	Y	1.03	Y	Y
Hannibal	2020	23.94	N	1.01	N	N
Hastings	2018	20.88	N	1.06	N	Y
Mexico	2017	14.45	Y	1.00	Y	Y
Minetto	2018	10.48	Y	0.85	N	Y
New Haven <sup>5</sup>	2022	10.60	Y	1.01	Y	Y
Orwell	2020	19.40	Y	0.97	N	Y
Oswego Town	2018	15.59	Y	1.05	N	Y
Palermo	2017	10.15	Y	0.94	N	Y
Parish	2018	16.64	Y	1.05	N	Y
Redfield	2018	18.72	Y	1.02	Y	Y
Richland	2019	21.02	N	1.06	N	N
Sandy Creek	2017	16.75	N	1.06	N	N
Schroepfel	2017	16.61	Y	1.03	N	Y
Scriba	2015	14.20	Y	1.02	Y	Y
Volney	2020	15.22	Y	1.01	Y	Y
West Monroe	2011	10.80	Y	1.03	Y	Y
Williamstown	2019	37.15	N	0.90	N	N

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 15% then for 2

<sup>3</sup> The IAAO (International Association of Assessing Officers) recommends that for assessment uniformity the coefficient of dispersion (COD) should be less than 20%

<sup>4</sup> The IAAO recommends that the price related differential (PRD) fall between 0.98 and 1.03 to meet assessment uniformity.

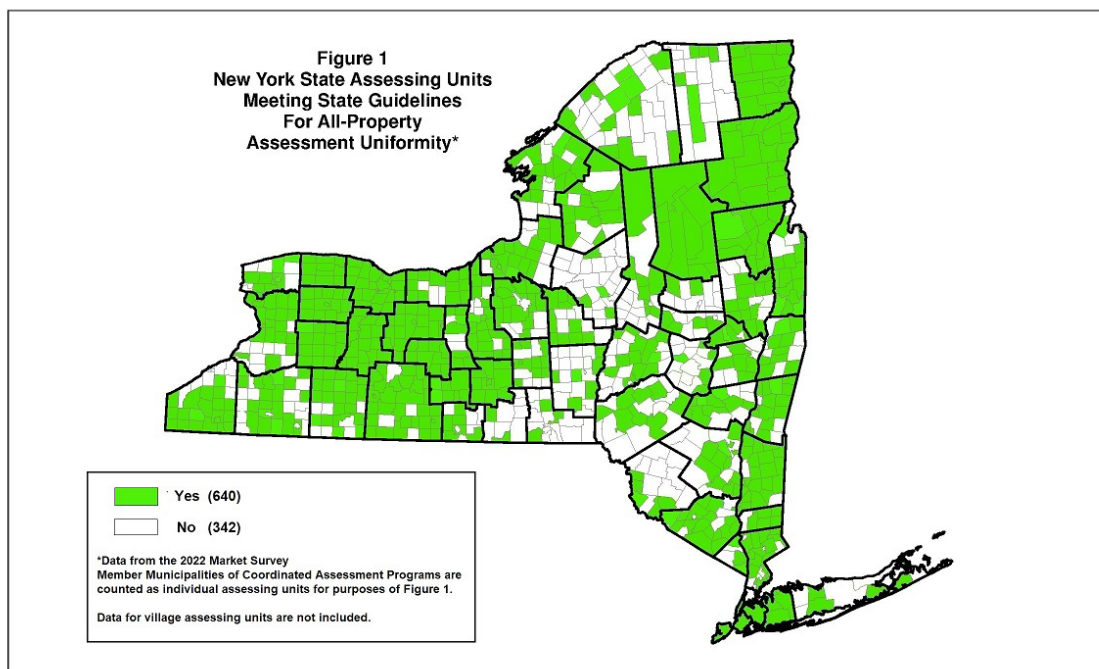
<sup>5</sup> New Haven has not been published in any available market survey, however recent Residential ratios were obtained from the latest Pre-Decisional Collaboration (PDC) report.



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.

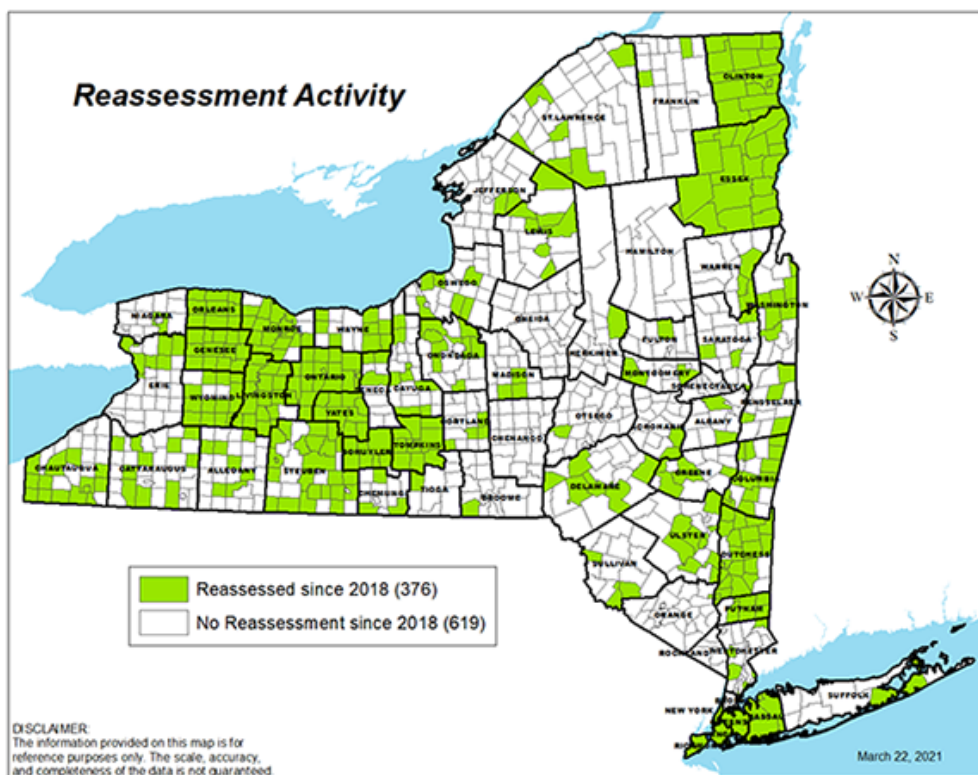


75% of Oswego County municipalities are currently achieving assessment uniformity for all property types which is higher than the State average of 65.2%.

## Reassessment Activity

Periodic reassessments are the standard in New York and regularly scheduled appraisals of all parcels, at least once every four years, are considered necessary to maintain assessment equity per state Valuation Standards.

Assessing Unit	Year of Last Reassessment	Assessing Unit	Year of Last Reassessment
<b>Fulton</b>	2022	<b>Orwell</b>	2017
<b>Oswego City</b>	2011	<b>Oswego Town</b>	2011
<b>Albion</b>	2021	<b>Palermo</b>	2022
<b>Amboy</b>	2014	<b>Parish</b>	2011
<b>Boylston</b>	2011	<b>Redfield</b>	2015
<b>Constantia</b>	2010	<b>Richland</b>	2008
<b>Granby</b>	2018	<b>Sandy Creek</b>	2011
<b>Hannibal</b>	2013	<b>Schroeppel</b>	2006
<b>Hastings</b>	2021	<b>Scriba</b>	2018
<b>Mexico</b>	2014	<b>Volney</b>	2017
<b>Minetto</b>	2011	<b>West Monroe</b>	2023
<b>New Haven</b>	2019	<b>Williamstown</b>	2016



33% of Oswego County municipalities have reassessed since 2018 which is lower than the state average of 38%.

### Board of Assessment Review

Each assessing unit has a local board of assessment review (BAR), meaning there are 24 boards of review throughout the county. These boards have between 3 to 5 members serving 5-year staggered terms. Each member attends training whenever they are reappointed, but many attend training annually.

### BAR Report

Changes ordered to the 2022 tentative assessment rolls (including corrections of errors)

BAR	Members	Attended Training	Grievances and Corrections	Dollar Amount of Ordered Changes
Albion	3	3	5	(\$5,900)
Amboy	3	1	3	(\$23,941)
Boylston	3	0	8	(\$66,900)
Constantia	4	0	6	(\$41,900)
Fulton (City)*	5	0	121	(\$1,558,500)
Granby	4	1	9	(\$228,650)
Hannibal	2	2	3	(\$25,000)
Hastings	4	2	15	(\$2,245,600)
Mexico	3	3	15	(\$433,700)
Minetto	3	3	3	(\$26,100)
New Haven	3	2	5	(\$544,100)
Orwell	3	1	0	(\$0)
Oswego (City)	4	0	42	(\$467,800)
Oswego (Town)	5	2	9	(\$113,700)
Palermo*	3	2	25	(\$548,500)
Parish	3	1	7	(\$2,000)
Redfield	3	1	4	(\$54,021)
Richland	5	1	18	(\$599,193)
Sandy Creek	3	0	4	(\$9,600)
Schroeppel	5	1	6	(\$103,225)
Scriba	3	1	22	(\$607,940)
Volney	5	3	8	(\$391,200)
West Monroe*	5	0	13	(\$341,000)
Williamstown	3	2	6	(\$177,000)
<b>Totals</b>	<b>87</b>	<b>29</b>	<b>357</b>	<b>(\$8,615,470)</b>

\*Reassessment Year

### Shared Services for Assessment

Earlier in the report optional county services for municipalities were listed. Four of these relate to assessment functions. As a reminder they are:

Statute	Service	Service Provided
<b>§1537</b>	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
<b>§1537</b>	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
<b>§1537</b>	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
<b>§1537</b>	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

While Oswego County does not currently provide any of these services or act as an "assessing unit" and employ assessors, it nonetheless uses assessments to apportion out the tax levy in the same manner as other taxing districts. The IAAO (International Association of Assessing Officers) recommends that municipalities that do assess property spend at least 1% of their total appropriations on Assessment related expenses.

The rationale for this 1% number is due to the fact that assessments are directly related to the apportioning out of property taxes and thus assessing units have an obligation to spend a minimum portion of their budget on this activity to protect taxpayers from paying an unfair share of taxes. Without proper protections in place, property owners may be subject to unfair, excessive, or illegal assessments while others reap the benefits of an assessment that is deficient.

If the County were to be an assessing unit and assess all parcels instead of local assessing units, this would imply an Assessment Department budget of **\$2,192,723**. Adding together all the local assessing unit budgets, a sum of **\$870,823** is being spent on Assessment. The IAAO recommendation would imply that number should be **\$1,997,513**. In 2021, only 8 of the 24 assessing units spent at least 1% of their budget on Assessment.

## Assessment Budget Comparison

Data from the NYS Comptroller<sup>6</sup>

SWIS	Muni	Type	Personal Services	Equipment	Contractual	Benefits	Total Assessment Budget	Total Expenditures Budget	1% of Budget <sup>7</sup>	% Spent on Assessment
350400	Fulton	City	\$78,162.07	\$-	\$5,636.24	\$-	\$83,798.31	\$26,964,636.00	\$269,646.36	0.31%
351200	Oswego	City	\$117,704.00	\$-	\$4,585.00	\$-	\$122,289.00	\$73,004,846.00	\$730,048.46	0.17%
352000	Albion	Town	\$13,900.00	\$-	\$5,420.00	\$-	\$19,320.00	\$1,435,526.00	\$14,355.26	1.35%
352200	Amboy	Town	\$10,000.00	\$-	\$1,898.30	\$-	\$11,898.30	\$1,487,309.34	\$14,873.09	0.80%
352400	Boylston	Town	\$8,000.00	\$-	\$1,122.00	\$-	\$9,122.00	\$608,212.00	\$6,082.12	1.50%
352689	Constantia	Town	\$28,000.00	\$-	\$4,072.00	\$-	\$32,072.00	\$3,172,354.99	\$31,723.55	1.01%
352800	Granby	Town	\$33,040.15	\$-	\$7,737.95	\$8,436.11	\$49,214.21	\$7,184,700.43	\$71,847.00	0.68%
353089	Hannibal	Town	\$18,000.00	\$-	\$1,724.00	\$-	\$19,724.00	\$4,280,031.54	\$42,800.32	0.46%
353289	Hastings	Town	\$37,138.00	\$-	\$38,991.00	\$-	\$76,129.00	\$25,376,603.00	\$253,766.03	0.30%
353489	Mexico	Town	\$32,160.00	\$-	\$3,087.00	\$-	\$35,247.00	\$6,386,731.00	\$63,867.31	0.55%
353600	Minetto	Town	\$10,237.92	\$-	\$1,534.00	\$-	\$11,771.92	\$1,327,249.56	\$13,272.50	0.89%
353800	New Haven	Town	\$16,500.00	\$-	\$1,918.02	\$-	\$18,418.02	\$2,908,163.62	\$29,081.64	0.63%
354000	Orwell	Town	\$13,711.00	\$-	\$2,433.20	\$-	\$16,144.20	\$1,357,813.01	\$13,578.13	1.19%
354200	Oswego Town	Town	\$35,847.00	\$-	\$2,219.00	\$-	\$38,066.00	\$3,958,609.00	\$39,586.09	0.96%
354400	Palermo	Town	\$24,970.00	\$-	\$50.00	\$-	\$25,020.00	\$2,946,395.00	\$29,463.95	0.85%
354689	Parish	Town	\$16,881.97	\$-	\$1,444.44	\$-	\$18,326.41	\$1,342,826.11	\$13,428.26	1.36%
354800	Redfield	Town	\$8,500.00	\$-	\$3,890.35	\$-	\$12,390.35	\$1,195,035.97	\$11,950.36	1.04%
355089	Richland	Town	\$58,597.74	\$-	\$3,721.68	\$-	\$62,319.42	\$7,034,613.84	\$70,346.14	0.89%
355289	Sandy Creek	Town	\$48,591.08	\$552.13	\$3,207.79	\$-	\$52,351.00	\$9,300,735.82	\$93,007.36	0.56%
355489	Schroeppel	Town	\$30,594.72	\$-	\$2,397.14	\$-	\$32,991.86	\$3,818,659.86	\$38,186.60	0.86%
355600	Scriba	Town	\$35,781.70	\$-	\$2,709.62	\$-	\$38,491.32	\$6,459,059.22	\$64,590.59	0.60%
355800	Volney	Town	\$40,910.96	\$-	\$3,558.91	\$-	\$44,469.87	\$3,369,028.00	\$33,690.28	1.32%
356000	West Monroe	Town	\$21,822.88	\$-	\$4,148.85	\$-	\$25,971.73	\$3,405,617.41	\$34,056.17	0.76%
356200	Williamstown	Town	\$12,750.00	\$-	\$2,527.20	\$-	\$15,277.20	\$1,426,590.34	\$14,265.90	1.07%
<b>Total</b>	<b>24</b>		<b>\$751,801.19</b>	<b>\$552.13</b>	<b>\$110,033.69</b>	<b>\$8,436.11</b>	<b>\$870,823.12</b>	<b>\$199,751,347.06</b>	<b>\$1,997,513.47</b>	<b>0.84%</b>

<sup>6</sup> Budget data from fiscal year ending 12/31/2021, except Palermo and Volney where no 2021 data was available and data from fiscal year ending 12/31/2020 was substituted.

<sup>7</sup> The IAAO (International Association of Assessing Officers) recommends that municipal budgets appropriate 1% of their total budget to Assessment related functions.

## Improved Assessment Administration

Oswego County could benefit from improved administration of assessments. Our County has experienced a noticeable drop in reassessment activity in recent years as well as a marked reduction in the pool of qualified candidates for assessor. Analysis of property tax perception in the United States also shows that New York has a very high public misperception of property taxes<sup>8</sup>.

Transparency and increased services for property owners and taxpayers are direct benefits of improved assessment administration. Suggestions for Oswego County can be found in Appendix A.

Many jurisdictions, particularly smaller ones, have had difficulty finding and retaining qualified personnel to perform assessment functions. There are various options that exist to improve assessment administration and promote efficiencies in cost, new technology, valuation and mass appraisal, and changing from part-time to full-time assessors. Such options include:

- Formation of a Coordinated Assessing Program (CAP) in which two or more towns/cities coordinate their assessing function,
- Creation of a county coordinated assessing program (also known as "county-assisted municipal-run assessing") in which two or more towns/cities coordinate their assessing function and contract with the county for all assessment services,
- Formation, by voter approval, of a countywide assessing unit (also known as "county-run assessing"),
- Establishment of a consolidated assessing unit in which two or more towns/cities combine their assessing functions,
- Sharing an assessor by more than one city/town,
- Contracting with the county to provide some assessment services.

## Coordinated assessing

For a [coordinated assessing program](#) (CAP), at least two cities and towns must retain their assessing unit status, but agree to share a single assessor. For each city and town in a coordinated assessment program:

- the assessor prepares a separate assessment roll,
- the local law must specify the same percentage of value for assessments,
- the same assessment calendar is used,
- there are separate assessment appeal proceedings,
- identical equalization rates are established,
- separate equalization rate challenges can be filed,
- separate and different tax rates will be used for each local government in a school district or within a county.

Approximately 85 CAPs comprised of 209 municipalities are currently in place statewide.

## County coordinated assessing

This option provides functional consolidation of assessing tasks at the county level without eliminating municipal assessing units. Individual cities and towns (or a group of cities and towns) can enter into a coordinated program with a county where the county provides all assessment services

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<sup>8</sup> "When Do Property Taxes Matter? Tax Salience and Heterogeneous Policy Effects." Gindelsky, Moulton, Wentland. 2023.

(including having a county employee act as a local assessor). Coordinated Assessing does not require a referendum (compared to county-run assessing below), but rather the agreement of the municipalities and the county. Under the terms of such contract, the involved municipalities would coordinate their assessing functions and contract with the county for all assessment services.

### **County-run assessing**

This option involves complete consolidation of the assessment function at the county level, with elimination of municipal assessing units and assessment rolls. A county-wide referendum is required. In counties with no cities, a simple majority vote would be necessary. Otherwise, majorities would be essential for the residents of all of the towns (jointly considered), and the residents of any cities (jointly considered).

At present, there are two county assessing units in the state: Tompkins County and Nassau County.

### **Consolidated assessing**

For a consolidated assessing unit, two or more cities and towns must consolidate into one new assessing unit. In addition, for all cities and towns within a new consolidated assessing unit:

- a single assessor is appointed,
- one assessment roll is prepared,
- all assessments are at the same uniform percentage of value,
- a single equalization rate is established,
- shared school districts and county tax levy will use a common tax rate,
- reassessments will be conducted at the same time,
- there is a single board of assessment review.

### **Sharing an assessor**

The most common arrangement now being used by municipalities to reduce costs and improve assessment administration is the sharing of the same assessor by more than one town or city. This permits assessing units to pool their resources to hire a qualified assessor and pay that person adequately to do a professional job.

Approximately half of the state's nearly 1,000 towns and cities share an assessor.

### **County services for towns and cities**

Towns and cities can now contract with their county Office of Real Property Tax Services (RPTS) for all, or some, assessing services. Such an agreement between the county and a city or town would allow the county RPTS to perform one or more of the following:

- appraisal services,
- exemption services,
- assessment services, or
- all of the above.

Counties providing such services are eligible for a one-time payment of up to \$1 per parcel. In order to be eligible to receive this aid, the county and the assessing unit(s) must enter into an agreement regarding the provision of specified services in accordance with Section 1537 of the RPTL.



### Other collaborative approaches

Many assessing units have adopted additional assessment administration options that may serve to meet the needs of communities. Among these options are:

- Appointment of an assessor (potentially an assessor from another municipality) under an agreement to train a replacement within a specified timeframe.
- Appointment of an "acting assessor" who must meet qualifications for permanent appointment within six months.
- Entering into a CAP with municipalities already in a CAP. No municipal referendum is required.

### Available grants/state aid programs

#### Consolidation incentive aid

Administered by ORPTS, this aid program is available for municipalities/counties that enter into one of the following:

- a coordinated assessing program
- a county coordinated assessing program
- county-run assessing.

The aid consists of a one-time payment of \$7 per parcel (maximum \$140,000 per each municipality).

For more information see: [Consolidation incentive aid](#)<sup>9</sup>.

#### Cyclical reassessment aid

Also administered by ORPTS, Cyclical Aid offers municipalities up to \$5 per parcel in the year of a reassessment and up to \$2 per parcel in intervening years. The program requires that reassessments be conducted at 100 percent of market value.

For more information see: [Aid for cyclical reassessments](#)<sup>10</sup>.

#### Local government efficiency grant program

Four grants administered by the Department of State are available to study and/or implement projects that promote shared services, cooperative agreements, consolidations, mergers and dissolutions. High priority non-competitive grants are available for planning transition to countywide shared services or the transfer of local functions to the county, as well as multi-county or regional services. Depending on the grant type, grant maximums vary from \$25,000 to as much as \$400,000 per municipality. For more information visit: [Local Government Efficiency](#)<sup>11</sup>.

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<sup>9</sup> [https://www.tax.ny.gov/research/property/assess/state\\_aid/index.htm#consolidation](https://www.tax.ny.gov/research/property/assess/state_aid/index.htm#consolidation)

<sup>10</sup> [https://www.tax.ny.gov/research/property/assess/state\\_aid/index.htm#acr](https://www.tax.ny.gov/research/property/assess/state_aid/index.htm#acr)

<sup>11</sup> <https://dos.ny.gov/about-local-government-efficiency-0>



# Oswego County Major Type Values

2022 Final Roll

SWIS	Municipality	<i>Residential</i> Major Type A		<i>Commercial</i> Major Type B		<i>Vacant</i> Major Type C		<i>Utility</i> Major Type D		Total Assessed Value
350400	Fulton	\$317,020,200	53.86%	\$233,997,666	39.75%	\$7,463,857	1.27%	\$30,125,517	5.12%	\$588,607,240
350400	Fulton	\$317,020,200	53.86%	\$233,997,666	39.75%	\$7,463,857	1.27%	\$30,125,517	5.12%	\$588,607,240
351200	Oswego	\$522,483,083	35.73%	\$614,249,019	42.01%	\$24,769,563	1.69%	\$300,650,109	20.56%	\$1,462,151,774
352000	Albion	\$95,921,900	65.18%	\$26,587,975	18.07%	\$18,807,010	12.78%	\$5,849,835	3.97%	\$147,166,720
352200	Amboy	\$66,060,882	66.20%	\$9,610,903	9.63%	\$14,598,629	14.63%	\$9,521,284	9.54%	\$99,791,698
352400	Boylston	\$36,943,412	59.63%	\$10,639,776	17.17%	\$11,700,659	18.89%	\$2,665,724	4.30%	\$61,949,571
352601	Cleveland	\$33,751,200	78.13%	\$5,252,459	12.16%	\$2,350,052	5.44%	\$1,845,441	4.27%	\$43,199,152
352689	Constantia	\$272,202,273	78.16%	\$32,269,855	9.27%	\$38,913,576	11.17%	\$4,866,748	1.40%	\$348,252,452
352800	Granby	\$256,224,273	71.24%	\$49,904,181	13.87%	\$39,972,166	11.11%	\$13,583,279	3.78%	\$359,683,899
353001	Hannibal	\$20,336,732	48.44%	\$20,518,871	48.88%	\$817,621	1.95%	\$306,547	0.73%	\$41,979,771
353089	Hannibal	\$135,593,232	79.78%	\$11,197,653	6.59%	\$20,279,724	11.93%	\$2,893,762	1.70%	\$169,964,371
353201	Central Square	\$81,959,581	48.46%	\$81,185,235	48.00%	\$3,567,707	2.11%	\$2,420,129	1.43%	\$169,132,652
353289	Hastings	\$417,307,337	75.87%	\$81,401,902	14.80%	\$35,495,558	6.45%	\$15,844,739	2.88%	\$550,049,536
353401	Mexico	\$60,177,413	42.17%	\$68,378,595	47.92%	\$2,005,625	1.41%	\$12,132,267	8.50%	\$142,693,900
353489	Mexico	\$203,874,063	73.10%	\$38,120,581	13.67%	\$22,151,124	7.94%	\$14,737,018	5.28%	\$278,882,786
353600	Minetto	\$97,354,024	71.67%	\$19,964,654	14.70%	\$4,008,307	2.95%	\$14,505,307	10.68%	\$135,832,292
353800	New Haven	\$160,674,771	84.78%	\$10,780,650	5.69%	\$10,797,229	5.70%	\$7,264,880	3.83%	\$189,517,530
354000	Orwell	\$73,401,133	53.78%	\$13,668,918	10.02%	\$21,039,519	15.42%	\$28,364,149	20.78%	\$136,473,719
354200	Oswego	\$266,711,438	45.30%	\$284,969,718	48.40%	\$16,683,938	2.83%	\$20,378,388	3.46%	\$588,743,482
354400	Palermo	\$163,260,000	79.50%	\$15,706,628	7.65%	\$16,732,853	8.15%	\$9,660,443	4.70%	\$205,359,924
354601	Parish	\$17,271,312	51.41%	\$14,165,539	42.17%	\$1,166,550	3.47%	\$991,489	2.95%	\$33,594,890
354689	Parish	\$102,581,813	67.31%	\$24,441,264	16.04%	\$12,398,216	8.13%	\$12,991,113	8.52%	\$152,412,406
354800	Redfield	\$53,608,264	52.25%	\$23,778,038	23.18%	\$22,869,589	22.29%	\$2,344,622	2.29%	\$102,600,513
355001	Pulaski	\$83,598,425	44.15%	\$87,424,281	46.17%	\$12,475,809	6.59%	\$5,842,009	3.09%	\$189,340,524
355089	Richland	\$210,144,402	60.91%	\$79,783,871	23.13%	\$41,638,999	12.07%	\$13,440,967	3.90%	\$345,008,239
355201	Lacona	\$18,890,884	63.18%	\$9,089,084	30.40%	\$1,342,991	4.49%	\$576,146	1.93%	\$29,899,105
355203	Sandy Creek	\$20,594,446	35.16%	\$29,318,848	50.05%	\$1,001,941	1.71%	\$7,665,025	13.08%	\$58,580,260
355289	Sandy Creek	\$227,987,109	77.94%	\$21,198,830	7.25%	\$39,474,216	13.49%	\$3,874,386	1.32%	\$292,534,541
355401	Phoenix	\$69,515,293	53.05%	\$50,754,496	38.73%	\$1,674,357	1.28%	\$9,104,870	6.95%	\$131,049,016
355489	Schroepfel	\$320,804,928	70.35%	\$65,815,452	14.43%	\$25,138,939	5.51%	\$44,231,180	9.70%	\$455,990,499
355600	Scriba	\$319,350,596	11.34%	\$346,222,001	12.29%	\$24,762,016	0.88%	\$2,125,930,371	75.49%	\$2,816,264,984
355800	Volney	\$261,956,339	54.54%	\$117,966,070	24.56%	\$17,962,824	3.74%	\$82,407,429	17.16%	\$480,292,662
356000	West Monroe	\$231,138,301	83.95%	\$27,706,764	10.06%	\$14,329,085	5.20%	\$2,160,571	0.78%	\$275,334,721
356200	Williamstown	\$58,974,018	55.49%	\$17,246,681	16.23%	\$27,669,373	26.03%	\$2,388,895	2.25%	\$106,278,967
Grand Total		\$5,277,673,077	47.17%	\$2,543,316,458	22.73%	\$556,059,622	4.97%	\$2,811,564,639	25.13%	\$11,188,613,796

### Market Value Trend Estimates 2023

Name	Residential	Commercial	Vacant
City of Fulton	10%	4%	8%
City of Oswego	12%	4%	8%
Albion	14%	9%	7%
Amboy	14%	9%	7%
Boylston	14%	9%	7%
Constantia	10%	8%	7%
Granby	14%	4%	8%
Hannibal	14%	4%	8%
Hastings	10%	4%	8%
Mexico	9%	8%	7%
Minetto	9%	8%	7%
New Haven	9%	7%	7%
Orwell	14%	6%	7%
Oswego	9%	8%	7%
Palermo	14%	4%	8%
Parish	14%	7%	7%
Redfield	14%	8%	7%
Richland	9%	8%	7%
Sandy Creek	9%	8%	7%
Schroeppel	10%	4%	8%
Scriba	9%	9%	7%
Volney	14%	4%	8%
West Monroe	10%	9%	7%
Williamstown	14%	9%	7%

Source: NYS ORPTS

Sales from: July 1, 2021 through June 30, 2022

### Assessment Growth 2021-2022

Name	Net Assessment Change <sup>12</sup>	Net Full Value Change
City of Fulton	112,047,650	57,391,605
City of Oswego	22,117,490	97,685,699
Albion	1,219,369	1,219,369
Amboy	792,500	6,943,381
Boylston	1,566,500	4,631,809
Constantia	1,810,912	49,704,202
Granby	3,445,535	31,817,477
Hannibal	1,716,000	20,282,360
Hastings	7,817,755	33,308,189
Mexico	6,399,000	47,286,647
Minetto	404,400	15,308,020
New Haven	1,299,269	20,392,646
Orwell	1,604,963	8,442,785
Oswego	1,361,008	41,508,913
Palermo	43,289,880	30,121,400
Parish	1,715,987	9,060,857
Redfield	1,135,660	9,635,287
Richland	6,549,744	74,581,606
Sandy Creek	1,210,200	35,665,996
Schroeppel	2,660,564	70,347,302
Scriba	6,932,215	49,503,125
Volney	4,360,600	60,143,995
West Monroe	28,475,151	28,475,151
Williamstown	2,486,900	12,247,874
<b>County Total</b>	<b>262,419,252</b>	<b>815,705,694</b>

Source: Local Assessor Reports

<sup>12</sup> Of locally assessed taxable properties (roll sections 1, 3 and 6) from Assessor's Report (Part 1) line 13

## Tax Base Growth 2021-2022

Name	Net Physical Full Assessment Change <sup>13</sup>	New Homes Constructed	New Parcels
City of Fulton	1,110,885	0	-3
City of Oswego	7,572,826	2	-5
Albion	1,187,000	5	13
Amboy	793,605	1	1
Boylston	1,501,013	7	5
Constantia	2,068,653	7	12
Granby	3,990,176	2	8
Hannibal	500,253	4	12
Hastings	10,179,063	17	-4
Mexico	3,561,125	12	-2
Minetto	356,207	0	1
New Haven	1,434,525	0	6
Orwell	1,723,820	7	6
Oswego	1,494,875	5	-4
Palermo	2,185,967	7	4
Parish	1,294,643	0	1
Redfield	1,471,824	7	1
Richland	10,331,687	19	10
Sandy Creek	1,115,786	4	18
Schroepfel	3,271,354	9	12
Scriba	1,962,449	7	7
Volney	903,500	6	8
West Monroe	1,428,300	3	1
Williamstown	2,891,463	8	10
<b>County Total</b>	<b>64,330,998</b>	<b>139</b>	<b>118</b>

Source: Local Assessor Reports

### Home Construction Note

This value comes from analysis of the data collection portion of the assessment roll. It is entirely reliant on local assessors entering residential home data onto sites and recording the year of construction.

<sup>13</sup> Of locally assessed taxable properties (roll sections 1, 3 and 6) from Assessor's Report (Part 1) line 7 minus line 10

## Property Tax Exemptions

Exemptions are relief from taxes, providing a credit against the tax amount due and reducing the dollar amount of a tax bill. Exemptions are granted based on specific needs for vulnerable populations or to encourage economic or social growth. All real property is subject to taxation unless it is exempt by law.

All exemptions exist because they have been enabled at the State level through the passage of Real Property Tax Law. Unless an exemption has a statute in the law it is not available, nor can it be created through home rule. Exemptions further fall into two categories: Mandatory Exemptions and Optional Exemptions. There are currently 302 exemptions enabled through RPTL legislation.

Mandatory exemptions are those that exist at the state level and are compulsory for assessing units to make available. These include exemptions for government owned property (federal, state, and local governments), exemptions for schools, exemptions for non-profits (hospitals, churches, etc), exemptions for cultural and fraternal organization, and so on.

Optional exemptions are those that local governments and taxing districts have either the option to "opt in" to allowing in their district, or to "opt out" to disallow in their district. These include exemptions for veterans and senior citizens, exemptions for the disabled with limited incomes, exemptions for capital improvements, business exemptions, solar/wind exemptions, and so on.

Many exemptions do allow local governments to modify the language of the state law by including "local options" in their local version of the law. These options may set the amounts for income limits, maximum savings, years of service, and more.

Due to the complex nature of exemptions local assessors are the best resource available for determining availability and eligibility of exemptions. The full exemption manual reference is online through Tax and Finance:

[https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2\\_01.htm](https://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_01.htm)

## STAR Exemption

The School Tax Relief exemption program was a tax exemption for school taxes that existed from 1997 to 2015. Despite being an exemption, it did not function in the same way as other exemptions in that it did not shift the tax burden onto non-exempt properties. Instead, the tax revenue that was "lost" through the STAR savings was reimbursed by NYS directly to the school districts. On the tax bill though, it functioned no differently than any other exemption.

In 2015 the program was discontinued and replaced by the STAR Credit program. This meant that the exemption was no longer available to new homeowners. Those who still had the exemption were grandfathered in and could retain their exemption and could continue to upgrade it to the Enhanced version of the exemption that gave a greater benefit.

**STAR exemption amounts for school year 2023-2024: Oswego County**

For those properties still receiving a STAR exemption, the following are the certified exemption amounts for the 2023-24 school tax year.

<b>Municipality</b>	<b>Enhanced exemption</b>	<b>Basic exemption</b>	<b>Date certified</b>
City of Fulton	\$81,400	\$30,590	4/6/2023
City of Oswego	\$74,890	\$27,600	4/6/2023
Town of Albion	\$81,400	\$30,000	4/6/2023
Town of Amboy	\$70,000	\$25,800	4/6/2023
Town of Boylston	\$61,860	\$22,800	4/6/2023
Town of Constantia	\$64,310	\$24,300	4/6/2023
Town of Granby	\$69,190	\$25,500	4/6/2023
Town of Hannibal	\$64,400	\$23,740	4/6/2023
Town of Hastings	\$78,140	\$28,800	4/6/2023
Town of Mexico	\$65,120	\$24,300	4/6/2023
Town of Minetto	\$70,820	\$26,700	4/6/2023
Town of New Haven	\$72,850	\$26,850	4/6/2023
Town of Orwell	\$72,450	\$26,700	4/6/2023
Town of Oswego	\$65,120	\$24,560	4/6/2023
Town of Palermo	\$81,400	\$31,240	4/6/2023
Town of Parish	\$68,380	\$25,200	4/6/2023
Town of Redfield	\$69,190	\$25,500	4/6/2023
Town of Richland	\$54,540	\$21,090	4/6/2023
Town of Sandy Creek	\$67,140	\$24,740	4/6/2023
Town of Schroepfel	\$52,910	\$20,030	4/6/2023
Town of Scriba	\$66,460	\$24,500	4/6/2023
Town of Volney	\$65,120	\$24,700	4/6/2023
Town of West Monroe	\$81,400	\$30,000	4/6/2023
Town of Williamstown	\$66,750	\$24,600	4/6/2023

*Source: NYS Department of Tax and Finance*

**STAR Credit**

In 2015 the STAR exemption was replaced with a credit program wherein the STAR program itself shifted from a real property tax law exemption to a state income tax credit. Around the time in which school tax bills are mailed, typically September 1<sup>st</sup>, NYS mails a check to all homes that have registered for the STAR Credit check. The dollar amount of the check is intended to be about the same as what was saved under the exemption program.

Meaning if you would have saved \$600 as an exemption directly of the school bill your school bill now was for the full amount but NYS sent you a \$600 check in the mail. This check is considered an advance credit on your NYS income tax return, which means it follows the rules and timelines for income taxes rather than the property tax calendar.

The STAR Credit program has been confusing for taxpayers because NYS has continued to encourage homeowners to switch from the Exemption to the Credit, with the further incentive of capping the maximum savings for the Exemption but allowing the Credit amount to continue increasing at up to 2% each year. Many taxpayers believe they can qualify for both, or switch and don't anticipate their school tax bill increasing next year due to the loss of the exemption.

More information can be found on <https://www.tax.ny.gov/star/>

## Exemption Impact Report

2022 S495 exemption impact report for Oswego County. Equalized value and percentage of value exempted on the 2023 County tax rolls.

Exemption	Parcels Exempted	Sum of Full Value of Exemptions	Percent of County Exempt
AGRIC LAND-INDIV NOT IN AG DIST	200	5,857,143	0.05%
AGRICULTURAL BUILDING	87	7,655,609	0.07%
AGRICULTURAL DISTRICT	860	30,069,678	0.27%
AGRICULTURAL SOCIETY	6	1,762,536	0.02%
ALT VET EX-WAR PERIOD-COMBAT	1,828	47,878,489	0.43%
ALT VET EX-WAR PERIOD-DISABILITY	831	28,948,682	0.26%
ALT VET EX-WAR PERIOD-NON-COMBAT	2,235	34,745,165	0.31%
BOCES	3	17,805,125	0.16%
BUSINESS INVESTMENT PROPERTY POST 8/5/	62	4,205,302	0.04%
CITY - CEMETERY LAND	1	5,435	0.00%
CITY - GENERALLY	187	111,304,048	0.99%
CLERGY	12	21,556	0.00%
CO - GENERALLY	109	62,834,034	0.56%
COLD WAR VETERANS (15%)	404	4,628,559	0.04%
COLD WAR VETERANS (DISABLED)	20	383,463	0.00%
COUNTY OWNED REFORESTED LAND	29	1,625,709	0.01%
DISABILITIES AND LIMITED INCOMES	143	5,119,710	0.05%
ELECTRIC GENERATING FACILITIES	3	674,799,663	6.03%
FAIR POLLUTION CONTROL FACILITY	1	13,043,478	0.12%
FARM OR FOOD PROCESSING LABOR CAMPS	11	408,563	0.00%
FIRE PATROL AND SALVAGE CORPS	1	398,403	0.00%
FOREST LAND CERTD AFTER 8/74	33	3,463,294	0.03%
HISTORICAL SOCIETY	14	1,736,468	0.02%
HOME IMPROVEMENTS	26	461,031	0.00%
INC ASSN OF VOLUNTEER FIREMEN	1	3,933	0.00%
INC VOLUNTEER FIRE CO OR DEPT	51	15,229,449	0.14%
INDUSTRIAL WASTE TREATMENT FAC	1	1,000,000	0.01%
LAND BANKS	21	1,972,095	0.02%
LOCAL AUTHORITIES SPECIFIED	8	33,804,565	0.30%
LTD PROF HOUSING CO	1	3,993,600	0.04%
Mix-use Properties outside NYC	1	665,000	0.01%
MUNICIPAL INDUSTRIAL DEV AGENCY	123	1,884,611,790	16.84%
NONPROF CORP - CHAR (CONST PROT)	16	5,084,643	0.05%
NONPROF CORP - EDUCL(CONST PROT)	19	13,951,287	0.12%
NONPROF CORP - HOSPITAL	30	76,765,991	0.69%
NONPROF CORP - MORAL/MENTAL IMP	33	12,323,098	0.11%
NONPROF CORP - RELIG(CONST PROT)	208	73,180,381	0.65%
NONPROF CORP - SPECIFIED USES	64	7,329,604	0.07%
NONPROF CORP-CEMETERY	1	1,250	0.00%
NONPROF MED, DENTAL, HOSP SVCE	8	8,267,373	0.07%
NONPROFIT HEALTH MAINTENANCE ORG	1	1,726,087	0.02%
NOT-FOR-PROFIT HOUS CO - HOSTELS	1	277,875	0.00%
NOT-FOR-PROFIT HOUSING CO	1	1,354,167	0.01%
NOT-FOR-PROFIT HOUSING COMPANY	3	7,852,090	0.07%
NOT-FOR-PROFIT NURSING HOME CO	1	5,869,565	0.05%

# Property Tax Exemptions

NYS - GENERALLY	331	387,528,002	3.46%
NYS HOUSING FINANCE AGENCY SUBSID	3	8,521,730	0.08%
NYS OWNED REFORESTATION LAND	199	19,757,758	0.18%
PARAPLEGIC VETS	3	411,447	0.00%
PERSONS AGE 65 OR OVER	881	26,345,701	0.24%
PRIVATELY OWNED CEMETERY LAND	114	7,465,950	0.07%
PUBLIC AUTHORITY - LOCAL	16	4,582,016	0.04%
REDEVELOPMENT HOUSING CO	1	890,805	0.01%
REGIONAL OTB CORPORATION	1	2,461,538	0.02%
RES OF CLERGY - RELIG CORP OWNER	39	6,855,760	0.06%
SCHOOL DISTRICT	67	252,874,123	2.26%
SILOS, MANURE STORAGE TANKS,	2	670,118	0.01%
SOLAR OR WIND ENERGY SYSTEM	81	15,091,723	0.13%
SPEC WATER DIST - OSWEGO COUNTY	7	30,483,606	0.27%
SYSTEM CODE	26	6,740,269	0.06%
TAX SALE - CITY OWNED	10	1,261,413	0.01%
TAX SALE - COUNTY OWNED	62	4,284,819	0.04%
TEMPORARY GREENHOUSES	2	84,235	0.00%
TOWN - GENERALLY	205	37,185,327	0.33%
TOWN O/S LIMITS - SPECIFIED USES	11	982,559	0.01%
URBAN REN: OWNER-MUN U R AGENCY	2	130,000	0.00%
USA - GENERALLY	3	5,221,043	0.05%
USA - SPECIFIED USES	9	13,777,765	0.12%
VET PRO RATA: FULL VALUE ASSMT	2	53,110	0.00%
VETERANS EXEMPTION INCR/DECR IN	291	22,033,022	0.20%
VETERANS ORGANIZATION	31	5,189,740	0.05%
VG - GENERALLY	104	35,850,078	0.32%
VG O/S LIMITS - SEWER OR WATER	9	4,130,070	0.04%
VG O/S LIMITS - SPECIFIED USES	8	884,903	0.01%
VOLUNTEER FIREFIGHTERS AND AMBULANCE	1	3,000	0.00%

## Tax Collection and Rates

The 2022 Assessment Roll was used for the 2023 City/Town/County, 2022-23 School, and 2023-24 Village property taxes.

Code	Description	Warrant Date	Fiscal Start	Fiscal End	Interest Free Ends
<b>School Tax Levy</b>					
<b>350400</b>	Fulton City School	8/23/2022	7/1/2022	6/30/2023	<b>10/11/2022</b>
<b>351200</b>	Oswego City School	9/20/2022	7/1/2022	6/30/2023	<b>10/31/2022</b>
<b>052401</b>	Cato Meridian	9/1/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>222001</b>	South Jefferson	9/1/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>303001</b>	Camden Central	9/1/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>352002</b>	APW	8/23/2022	7/1/2022	6/30/2023	<b>10/1/2022</b>
<b>353001</b>	Hannibal School	8/3/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>353201</b>	Central Square School	8/22/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>353401</b>	Mexico School	8/18/2022	7/1/2022	6/30/2023	<b>10/4/2022</b>
<b>355001</b>	Pulaski School	8/22/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>355201</b>	Sandy Creek School	8/11/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>355401</b>	Phoenix School	8/15/2022	7/1/2022	6/30/2023	<b>9/30/2022</b>
<b>County/Town Tax Levy</b>					
<b>35__</b>	Oswego County (And All Towns)	12/31/2022	1/1/2023	12/31/2023	<b>1/31/2023</b>
<b>City Tax levy</b>					
<b>350400</b>	Fulton City	12/31/2022	1/1/2023	12/31/2023	<b>3/2/2023</b>
<b>351200</b>	Oswego City	4/1/2023	1/1/2023	12/31/2023	<b>4/30/2023</b>
<b>Village Tax Levy</b>					
<b>355401</b>	Phoenix Village	2/20/2023	3/1/2023	2/28/2024	<b>3/31/2023</b>
<b>35__01</b>	All Other Villages	5/20/2023	6/1/2023	5/31/2024	<b>6/30/2023</b>

## 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 31<sup>st</sup> without interest or up until March 31<sup>st</sup> with interest;
2. **Second payment:** due to Oswego County Treasurer by June 30<sup>th</sup> 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

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

## County Tax Levy Comparison

The following chart compares the County tax levy and full value to other counties in the Central region.

Name	County Tax Levy	County District Levy	Net Adjustments to County Levy	Total Tax Levy	Total Full Taxable Valuation	Full Value Tax Rate <sup>14</sup>
Broome	\$72,353,056	\$0	\$370,343	\$72,723,399	\$10,487,653,240	6.93
Cayuga	\$41,970,132	\$205,826	\$781,054	\$42,957,013	\$5,409,152,851	7.94
Chemung	\$30,672,430	\$2,163,642	\$2,969,732	\$35,805,804	\$4,709,002,664	7.6
Chenango	\$27,582,543	\$0	\$0	\$27,582,543	\$2,637,788,687	10.5
Cortland	\$37,200,341	\$0	\$0	\$37,200,341	\$2,684,981,214	13.9
Jefferson	\$62,536,939	\$0	\$202,154	\$62,739,093	\$8,412,684,904	7.46
Lewis	\$17,773,563	\$0	\$23,999	\$17,797,562	\$2,357,303,307	7.55
Madison	\$38,844,866	\$17,931	\$0	\$38,862,797	\$4,559,248,932	8.52
Oneida	\$78,040,225	\$0	\$0	\$78,040,225	\$12,891,950,691	6.05
Onondaga	\$156,274,737	\$3,210,880	\$17,051,985	\$176,537,602	\$31,558,304,736	5.59
Oswego	\$44,427,236	\$0	\$6,643,192	\$51,070,428	\$6,287,830,380	8.12
Schuyler	\$11,085,264	\$109,296	\$4,026	\$11,198,586	\$1,608,761,900	6.96
St. Lawrence	\$49,625,829	\$0	\$3,739,864	\$53,365,693	\$6,273,853,390	8.51
Tioga	\$25,236,120	\$0	\$11,886	\$25,248,006	\$2,853,140,311	8.85
Tompkins	\$44,608,172	\$0	\$29,936	\$44,638,108	\$8,590,854,937	5.2

Source: NYS Comptroller; 2022 fiscal year

### **Adjustments that Add to the County Levy**

In general, these adjustments reflect taxes being levied by the county but may be included on another municipality's tax roll. For example, a county provides a county service within a town, and rather than billing the town for the service, the county "charges back" the cost of that service to the town's tax levy (chargeback). Typical items that are added to the county levy include:

- Amounts levied for a county self-insurance plan.
- Chargebacks for erroneous assessments, assessment roll printing, election expenses, community college, social services, etc.
- Other, including omitted taxes.

### **Adjustments that Subtract from the County Levy**

These include any payments that were made to reduce the county taxes or other adjustments that reduced the county tax levy. These items will be subtracted from the total county tax levies.

<sup>14</sup> The total tax levy per \$1,000 of taxable full valuation. Because this is based on full value the measure is generally considered comparable across entities.

### Town Tax Levy Comparison

The following chart compares the town tax levy and full value to other towns in Oswego County.

<b>Name</b>	<b>Total Town Tax Levy</b>	<b>Total Full Taxable Valuation (Town)</b>	<b>Full Value Tax Rate</b>
Albion	\$692,905	\$125,704,307	5.51
Amboy	\$746,799	\$84,367,260	8.85
Boylston	\$428,526	\$52,163,858	8.21
Constantia	\$2,242,114	\$307,257,942	7.3
Granby	\$1,373,541	\$293,760,046	4.68
Hannibal	\$1,187,046	\$166,816,651	7.12
Hastings	\$3,150,354	\$603,340,645	5.22
Mexico	\$2,712,272	\$286,254,320	9.48
Minetto	\$913,106	\$99,043,704	9.22
New Haven	\$1,900,572	\$159,201,244	11.9
Orwell	\$907,063	\$117,962,577	7.69
Oswego Town	\$1,226,201	\$262,746,757	4.67
Palermo	\$1,521,625	\$160,472,777	9.48
Parish	\$1,366,817	\$145,431,035	9.4
Redfield	\$746,996	\$88,455,468	8.44
Richland	\$2,325,344	\$362,077,715	6.42
Sandy Creek	\$2,213,418	\$291,488,226	7.59
Schroeppel	\$2,355,666	\$429,634,403	5.48
Scriba	\$1,756,050	\$397,717,831	4.42
Volney	\$2,116,245	\$341,743,914	6.19
West Monroe	\$1,991,005	\$235,030,399	8.47
Williamstown	\$760,294	\$82,170,064	9.25

*Source: NYS Comptroller; 2022 fiscal year*

### City Tax Levy Comparison

The following chart compares the city tax levy and full value to other cities in Oswego County.

<b>Name</b>	<b>Total City Tax Levy</b>	<b>Total Full Taxable Valuation (City)</b>	<b>Full Value Tax Rate</b>
Fulton	\$6,949,629	\$390,976,626	17.78
Oswego	\$12,829,545	\$839,135,648	15.29

*Source: NYS Comptroller; 2022 fiscal year*

### Village Tax Levy Comparison

The following chart compares the village tax levy and full value to other villages in Oswego County.

<b>Name</b>	<b>Total Village Tax Levy</b>	<b>Total Full Taxable Valuation (Village)</b>	<b>Full Value Tax Rate</b>
Central Square	\$547,870	\$113,628,395	4.82
Cleveland	\$151,641	\$31,282,661	4.85
Hannibal	\$57,827	\$23,137,422	2.5
Lacona	\$92,587	\$22,379,412	4.14
Mexico	\$471,218	\$68,873,408	6.84
Parish	\$91,695	\$23,799,963	3.85
Phoenix	\$836,103	\$76,461,193	10.93
Pulaski	\$650,919	\$111,487,451	5.84
Sandy Creek	\$111,522	\$24,341,312	4.58

*Source: NYS Comptroller; 2022 fiscal year*

### School Tax Levy Comparison (By District)

The following chart compares the school tax levy and full value to other schools primarily located in Oswego County.

<b>Name</b>	<b>Total School Tax Levy</b>	<b>Total Full Taxable Valuation (School)</b>	<b>Full Value Tax Rate</b>
APW School District	\$6,238,263	\$495,351,298	12.6
Central Square School District	\$29,922,927	\$1,707,135,389	17.5
Fulton City School District	\$21,613,305	\$896,301,772	24.1
Hannibal School District	\$6,676,775	\$332,170,006	20.1
Mexico School District	\$12,694,435	\$687,498,963	18.5
Oswego City School District	\$26,643,448	\$1,532,651,731	17.4
Phoenix School District	\$17,426,873	\$695,734,049	25.1
Pulaski School District	\$7,120,035	\$367,106,020	19.4
Sandy Creek School District	\$6,866,782	\$488,125,398	14.1

*Source: NYS Comptroller; 2022 fiscal year*

### School Tax Levy Comparison (By Municipality)

The following chart compares the aggregate school tax levy and full value to other municipalities in Oswego County.

<b>Name</b>	<b>Total School Tax Levied In Municipality</b>	<b>Total Full Taxable Valuation (School)</b>	<b>Full Value Tax Rate</b>
Albion	\$1,691,083	\$127,523,342	13.26
Amboy	\$1,084,107	\$85,462,235	12.69
Boylston	\$729,704	\$51,871,027	14.07
Constantia	\$5,485,497	\$312,954,938	17.53
Fulton	\$9,655,827	\$400,426,973	24.11
Granby	\$7,053,521	\$299,573,451	23.55
Hannibal	\$3,458,001	\$172,035,775	20.1
Hastings	\$10,765,475	\$613,748,928	17.54
Mexico	\$5,317,221	\$291,288,069	18.25
Minetto	\$1,797,377	\$101,739,209	17.67
New Haven	\$3,034,848	\$164,360,995	18.46
Orwell	\$1,587,246	\$119,504,675	13.28
Oswego (City)	\$14,833,047	\$853,265,158	17.38
Oswego (Town)	\$4,821,222	\$270,316,387	17.84
Palermo	\$3,293,541	\$165,189,635	19.94
Parish	\$1,927,807	\$149,518,530	12.89
Redfield	\$1,251,274	\$88,946,813	14.07
Richland	\$7,114,955	\$368,837,112	19.29
Sandy Creek	\$4,276,705	\$297,836,656	14.36
Schroeppel	\$10,885,931	\$436,362,935	24.95
Scriba	\$7,177,017	\$407,083,171	17.63
Volney	\$8,199,502	\$348,216,427	23.55
West Monroe	\$4,171,809	\$238,681,927	17.48
Williamstown	\$1,053,803	\$83,194,736	12.67

*Source: NYS Comptroller; 2022 fiscal year*

Full Value Tax Rates and Tax Burden Average

SWIS	Muni	Type	County FV Tax	City FV Tax	Town FV Tax	Village FV Tax	School FV Tax <sup>15</sup>	Total	Avg Taxes <sup>16</sup>	Avg AV	EQ Rate	Avg Market Value
350400	Fulton	City	8.12	17.78			24.11	50.01	\$4,893.88	97,858	100%	97,858
351200	Oswego	City	8.12	15.29			17.38	40.79	\$3,855.02	86,948	92%	94,509
352000	Albion	Town	8.12		5.51		13.26	26.89	\$3,060.30	113,808	100%	113,808
352200	Amboy	Town	8.12		8.85		12.69	29.66	\$3,179.64	92,195	86%	107,203
352400	Boylston	Town	8.12		8.21		14.07	30.40	\$3,642.83	91,071	76%	119,830
352601	Cleveland	Village	8.12		7.30	4.85	17.53	37.80	\$4,582.91	95,780	79%	121,241
352689	Constantia	Town	8.12		7.30		17.53	32.95	\$5,223.83	125,245	79%	158,538
352800	Granby	Town	8.12		4.68		23.55	36.35	\$4,556.51	106,548	85%	125,351
353001	Hannibal	Village	8.12		7.12	2.50	20.10	37.84	\$3,994.54	83,522	79.12%	105,564
353089	Hannibal	Town	8.12		7.12		20.10	35.34	\$3,829.48	85,735	79.12%	108,361
353201	Central Square	Village	8.12		5.22	4.82	17.54	35.70	\$6,219.05	167,235	96%	174,203
353289	Hastings	Town	8.12		5.22		17.54	30.88	\$4,879.26	151,687	96%	158,007
353401	Mexico	Village	8.12		9.48	6.84	18.25	42.69	\$5,829.02	109,234	80%	136,543
353489	Mexico	Town	8.12		9.48		18.25	35.85	\$5,049.51	112,681	80%	140,851
353600	Minetto	Town	8.12		9.22		17.67	35.01	\$4,625.35	132,115	100%	132,115
353800	New Haven	Town	8.12		11.94		18.46	38.52	\$5,144.50	116,192	87%	133,554
354000	Orwell	Town	8.12		7.69		13.28	29.09	\$3,203.39	98,557	89.5%	110,120
354200	Oswego Town	Town	8.12		4.67		17.84	30.63	\$5,102.13	133,258	80%	166,573
354400	Palermo	Town	8.12		9.48		19.94	37.54	\$4,892.06	130,316	100%	130,316
354601	Parish	Village	8.12		9.40	3.85	12.89	34.26	\$3,780.01	92,680	84%	110,333
354689	Parish	Town	8.12		9.40		12.89	30.41	\$3,834.49	105,918	84%	126,093
354800	Redfield	Town	8.12		8.44		14.07	30.63	\$3,102.39	86,093	85%	101,286
355001	Pulaski	Village	8.12		6.42	5.84	19.29	39.67	\$5,556.06	93,838	67%	140,057
355089	Richland	Town	8.12		6.42		19.29	33.83	\$4,726.76	93,613	67%	139,721
355201	Lacona	Village	8.12		7.59	4.14	14.36	34.21	\$3,392.30	81,788	82.48%	99,161
355203	Sandy Creek	Village	8.12		7.59	4.58	14.36	34.65	\$3,347.71	79,688	82.48%	96,615
355289	Sandy Creek	Town	8.12		7.59		14.36	30.07	\$4,413.22	121,052	82.48%	146,765
355401	Phoenix	Village	8.12		5.48	10.93	24.95	49.48	\$5,833.40	76,631	65%	117,894
355489	Schroepfel	Town	8.12		5.48		24.95	38.55	\$5,803.74	97,858	65%	150,551
355600	Scriba	Town	8.12		4.42		17.63	30.17	\$3,212.77	86,948	81.65%	106,489
355800	Volney	Town	8.12		6.19		23.55	37.86	\$5,385.96	113,808	80%	142,260
356000	West Monroe	Town	8.12		8.47		17.48	34.07	\$3,141.08	92,195	100%	92,195
356200	Williamstown	Town	8.12		9.25		12.67	30.04	\$3,336.30	91,071	82%	111,062
Averages								35.21	\$4,382.71	104,338	84%	124,698
								Tax Rate	Taxes	Assessed Value	EQ Rate	Market Value

Full Value Tax Rate Source

The full value tax rates above were calculated using tax levy data compiled by the New York State Comptroller for taxes levied in the 2022 fiscal year. This chart is meant for illustrative purposes, that is to say it does not represent the actual taxes any specific homeowner actually paid in Oswego County. This chart is intended to be used to measure and compare tax rates and tax burdens across municipalities after they have been equalized and does not account for special districts and special assessments. **These tax rates can calculate estimated tax bills when multiplied against FULL VALUE - accurate tax rate charts for ASSESSED VALUE are available in our office and online at [https://www.oswegocounty.com/government/draft\\_section/property\\_tax\\_data/tax\\_rates.php](https://www.oswegocounty.com/government/draft_section/property_tax_data/tax_rates.php)**

<sup>15</sup> School FV Tax Rate is the aggregate of all school taxes levied in that municipality.  
<sup>16</sup> Taxes are an annual illustration of tax burden for single-family residences based on municipality's average assessed value of property class 210

## 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.

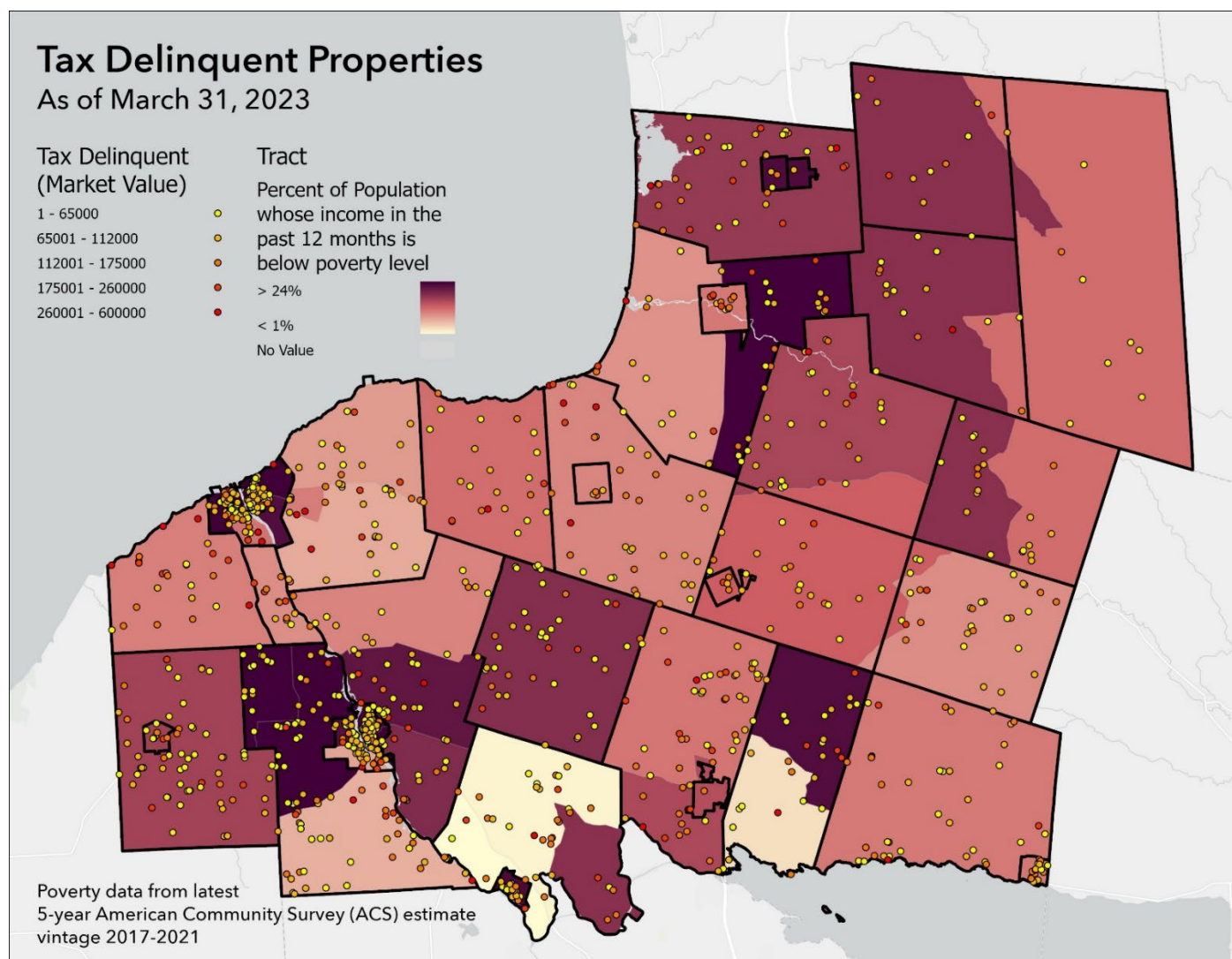
The basic life cycle of a County tax bill (with the exception of the City of Fulton) is as follows:

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.

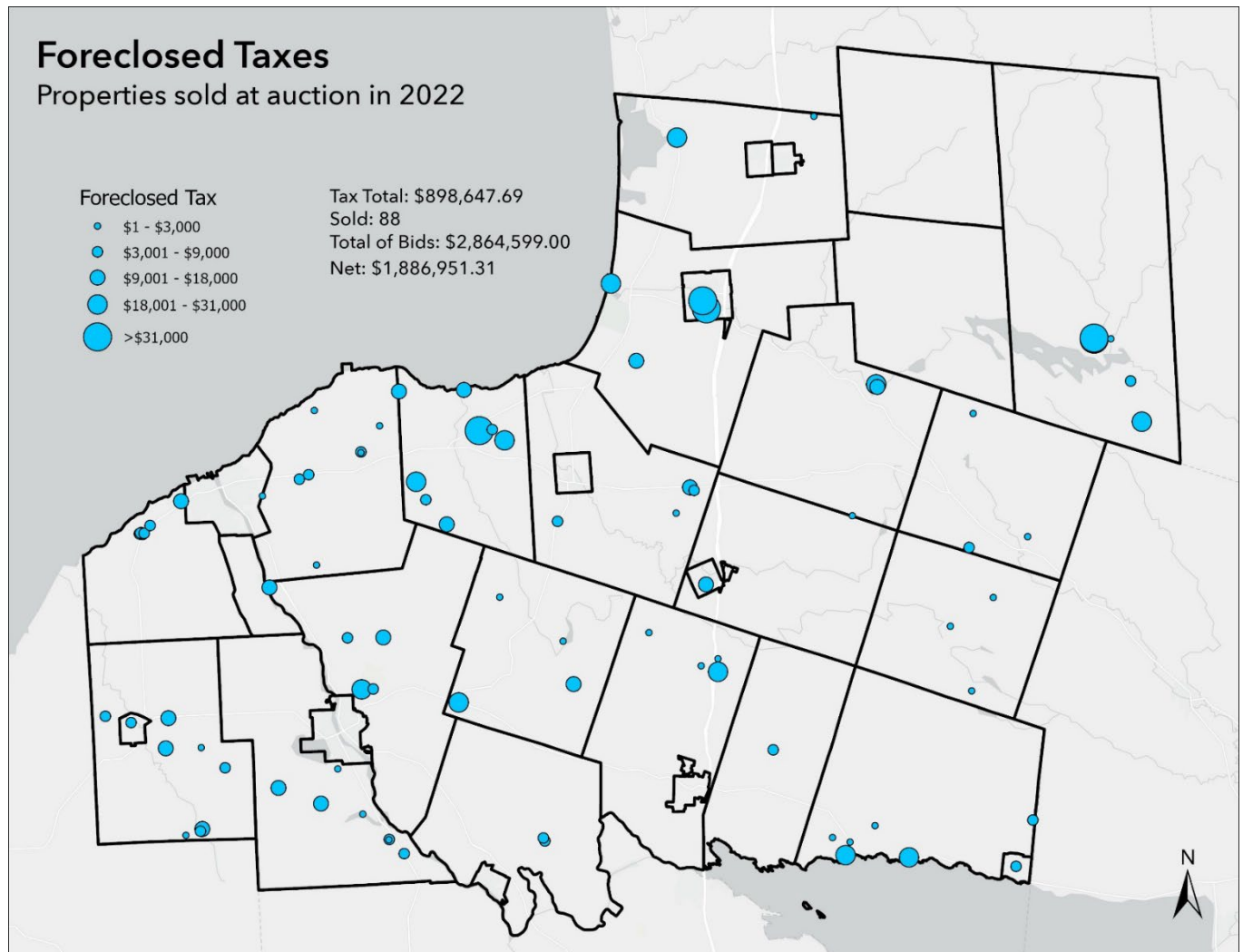
Under in rem foreclosure the most important identifier is the tax map identification number for each parcel as this indicates the unique identifier for which property is being foreclosed and sold. The tax map ID appears on all court documents and relates to the same parcel from the tax roll and the tax 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 <sup>17</sup>	2019	2020	2021	2022	2023	2024	
Buybacks – ##	57	n/a	n/a	n/a	n/a	n/a			
Buybacks – \$\$	\$466,486								
Sold at Auction - ##	92	124	114	254	84	88			
Sold at Auction - \$\$	\$1,388,450	\$2,223,144	\$1,416,308	\$5,821,105	\$1,943,597	\$2,864,599			
Exemptions - ##	8	n/a	n/a	n/a	n/a	n/a			
Exemptions - \$\$	\$152,592								
Unsold - ##	2				1				
Unsold - \$\$	\$1,021.51				\$720.25				

<sup>17</sup> In 2018 the County changed policy to no longer grant exemption from auction or to allow extended redemption after foreclosure (buybacks).

## Appendix A

### Scenarios for Improved Assessment Administration

#### Scenario: County-run Assessing

Multiple studies have been undertaken that show there is no cost savings for Oswego County to perform full assessment functions on behalf of local municipalities. Only two Counties in New York perform such a function: Nassau County and Tompkins County. As noted above it is prohibitively more expensive for the County to fully assess on behalf of municipalities.

Sample: County Assessing Needs

<b>Budget</b>	<b>\$2,192,723</b>
<b>Parcels</b>	60,091
<b>Office Locations</b>	3: Fulton, Mexico, Pulaski
<b>Staff per 2,500 parcels</b>	25
<b>Admin Staff</b>	3
<b>Appraisal Staff</b>	12
<b>Data Collectors</b>	5
<b>Office Staff</b>	5

This approach reduces the number of available locations to meet with an assessor from 24 to 3, but treats those 3 locations as full time, 9-5 offices similar to the Department of Motor Vehicles. Fulton, Mexico, and Pulaski were chosen as centrally located and easily accessible locations that also have county buildings for potential office space. Approximately 10 less total staff members are needed under this schema, although under local assessing only the city assessors could be considered “full time” and the remainder work less than 30 hours per week when accounting for the full calendar year.

## Comparison: Current Levels of Local Assessing Staff

Actual staff includes assessor and typically a clerk. No assessing units employ data collectors on payroll and instead hire contractors as needed for reassessments.

<b>SWIS</b>	<b>MUNI</b>	<b>PARCELS</b>	<b>STAFF PER 2500 PARCELS</b>	<b>ACTUAL STAFF</b>
<b>350400</b>	Fulton	4,265	1.71	2
<b>351200</b>	Oswego	6,994	2.8	1
<b>352000</b>	Albion	1,547	0.62	1
<b>352200</b>	Amboy	1,179	0.47	1
<b>352400</b>	Boylston	725	0.29	1
<b>352689</b>	Constantia	2,904	1.16	1
<b>352800</b>	Granby	3,175	1.27	2
<b>353089</b>	Hannibal	2,130	0.85	1
<b>353289</b>	Hastings	4,353	1.74	2
<b>353489</b>	Mexico	2,778	1.11	2
<b>353600</b>	Minetto	842	0.34	1
<b>353800</b>	New Haven	1,677	0.67	1
<b>354000</b>	Orwell	1,457	0.58	1
<b>354200</b>	Oswego Town	2,247	0.9	2
<b>354400</b>	Palermo	1,917	0.77	1
<b>354689</b>	Parish	1,487	0.59	1
<b>354800</b>	Redfield	1,272	0.51	1
<b>355089</b>	Richland	3,395	1.36	2
<b>355289</b>	Sandy Creek	3,122	1.25	2
<b>355489</b>	Schroeppel	3,613	1.45	2
<b>355600</b>	Scriba	3,095	1.24	2
<b>355800</b>	Volney	2,892	1.16	1
<b>356000</b>	West Monroe	1,905	0.76	1
<b>356200</b>	Williamstown	1,218	0.49	1
<b>TOTALS:</b>	24	60,189	24.09	33

**Scenario: County Services**

An alternative would instead be county-coordinated assessing, or county services to cities and towns. For these, the cost could be reimbursed through the assessing unit. Realistically this is the approach we're moving closer towards. Assessors are city and town employees who work closely with our office and I envision a future wherein eventually the county is able to be utilized for more complex and time-consuming tasks like mass appraisal and management and approval of exemption applications.

Costs for these services would likely be done on a per parcel basis similar to how other counties charge for these services.

## Sample: County Services Pricing Comparison

<i>County</i>	<i>Dollars per parcel</i>
<b>Clinton</b>	\$13.75 (Towns), \$23.43 (City)
<b>Schuyler</b>	\$16.07
<b>Orange</b>	\$22.16
<b>Wyoming</b>	\$16.15
<b>Cayuga</b>	\$18
<b>Washington</b>	\$8

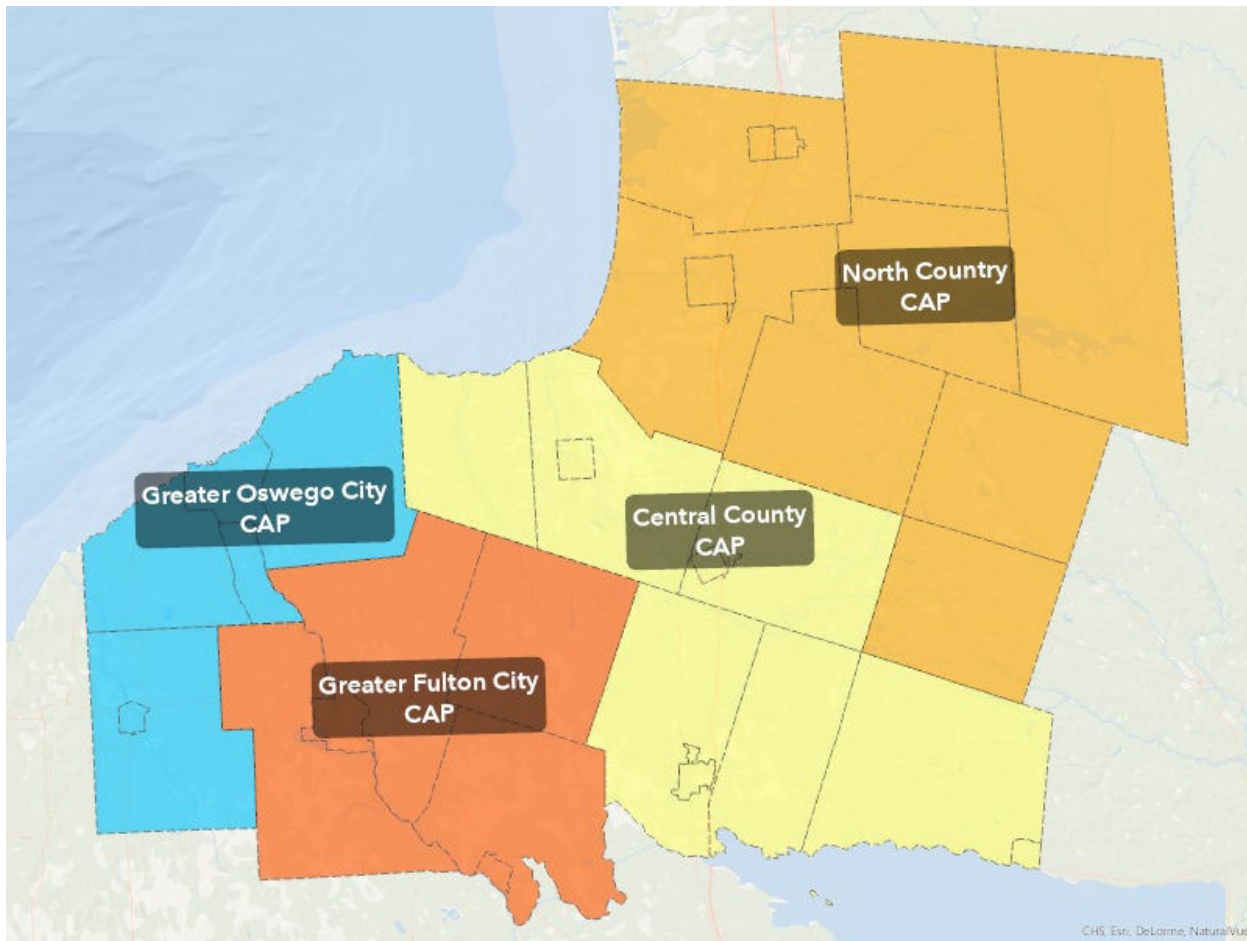
Above data is from a NYSACDRPTS presentation from 2019. Methodology between counties varies a great deal, but per parcel cost is roughly similar to the same as would be a paid an assessor was there to be one appointed in the office. Several of the above county's staff personnel that meet the qualifications for an assessor so that their cities and towns can contract with the county on an as-needed basis.

**Scenario: City-based Coordinated Assessment Programs**

A Coordinated Assessment Program (CAP) allows two or more cities or towns located in the same or adjoining county to share a single assessor and form a coordinated assessing unit. Each municipality retains its taxing district status and assessing unit status, but State ratio studies for equalization look at the CAP as a whole rather than as separate units. Approximately 85 CAPs comprising 209 municipalities currently exist across NYS.

## Sample: Equal Area City-based CAPs

<b>SWIS</b>	<b>NAME</b>	<b>PARCELS</b>	<b>STAFF NEEDED</b>	<b>DESCRIPTION</b>	<b>IDEAL OFFICE</b>
<b>359901</b>	Greater Fulton City CAP	15,862	7	Fulton, Granby, Schroepfel, Volney, Palermo	City of Fulton
<b>359902</b>	Greater Oswego City CAP	15,308	7	Oswego City, Scriba, Minetto, Town of Oswego, Hannibal	City of Oswego
<b>359903</b>	Central County CAP	15,104	7	New Haven, Mexico, Hastings, West Monroe, Constantia, Parish	Central Square
<b>359904</b>	North Country CAP	13,915	7	Sandy Creek, Richland, Albion, Amboy, Williamstown, Redfield, Orwell, Boylston	Pulaski
<b>TOTALS:</b>	4	60,189	28		



This scenario extends the cities while creating a geographic area in the central and northern county to create equal-area coordinated assessing. Each CAP has an equal number of staff, and roughly equivalent parcel counts. This approach creates a shared service model for assessing where contiguous areas of the county can coordinate on their assessment activities and cover the largest area possible.

This heterogeneous approach would create regions that may not have equivalent market areas but could nonetheless be administered in a more streamlined manner.

### Scenario: Market-based Coordinated Assessment Programs

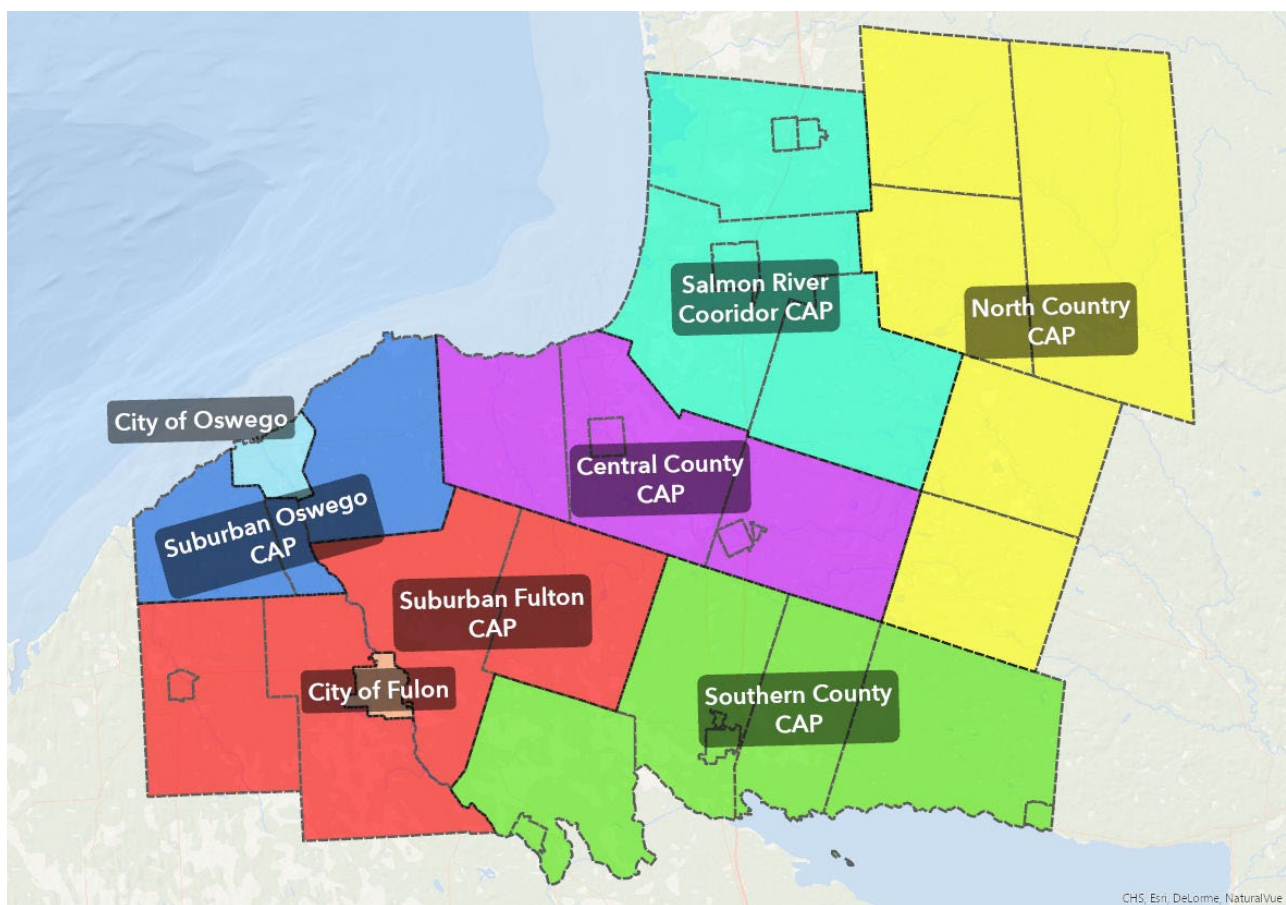
As an alternative to the previous model, this scenario excludes the cities from CAP formation and instead focuses on creating areas with similar market economy and geographic characteristics.

Sample: Market-based CAPs

SWIS	NAME	PARCELS	STAFF NEEDED	DESCRIPTION	IDEAL OFFICE
<b>350400</b>	City of Fulton	4,265	2	City of Fulton	City of Fulton
<b>351200</b>	City of Oswego	6,994	3	City of Oswego	City of Oswego
<b>359901</b>	North Country	5,851	3	Amboy, Boylston, Orwell, Redfield, Williamstown	Orwell



<b>359902</b>	Salmon River Corridor	8,064	4	Sandy Creek, Richland, Albion	Richland (Pulaski)
<b>359903</b>	Central County	5,942	3	New Haven, Mexico, Parish	Mexico
<b>359904</b>	Southern County	12,775	6	Constantia, Hastings, West Monroe, Schroepfel	Hastings (Central Square)
<b>359905</b>	Suburban Fulton	10,114	5	Hannibal, Granby, Palermo, Volney	Volney
<b>359906</b>	Suburban Oswego	6,184	3	Minetto, Oswego Town, Scriba	Scriba
<b>TOTALS:</b>	4	60,189	29		



This scenario suggests creating CAPs that include similar geographic market areas. These CAPs are smaller, ranging from 3-5 municipalities in each, but would facilitate streamlined assessment processes while allowing for more accurate mass appraisal.

Staff requirements are similar to city-based CAPs while offering more locations for communities to meet with their assessment officials and staff.