

New Oswego County Law

Certain classes of building owners can apply to receive a **gradual tax exemption** for capital improvements to their structures under a local law approved by the Oswego County Legislature March 12, 2015. The law exempts certain buildings from increased taxes and special ad valorem levies for capital improvements exceeding \$3,000 or more for a period of eight years.



“Local Law Number 1 of 2015 law provides a partial property tax exemption for a period of eight years for 1- and 2-family residential buildings that are reconstructed, altered, or improved under certain conditions,” said County Legislator David Holst, District 4, Amboy, Chairman of the Legislature’s Government, Courts and Consumer Affairs Committee.

Year	Exemption Percentage
1	100.0
2	87.5
3	75.0
4	62.5
5	50.0
6	37.5
7	25.0
8	12.5



Gradual Tax Exemption for...

*- Private Residential Homes
(1 or 2 family homes)*

Additional information is posted on the Oswego County Real Property Tax website at <http://oswegocounty.com/rpts.shtml>.

The Oswego County Real Property Tax Office is located in the Legislative Office Building, 46 E. Bridge St., Oswego, Phone 315-349-8315



06/2018

OSWEGO COUNTY



Gradual Tax Exemption for Home/ Building Improvements

Oswego County Law Extended, 2018



Limited To...

The exemption is limited to **\$80,000** in increased assessed value, based on the increased market value due to reconstruction or improvement projects. The exemption is calculated at 100 percent the first year and gradually declines to 12.5 percent the eighth year.

To Be Eligible

- The property must be used as a residential building for one or two families.
- The value of the construction project must exceed \$3,000 and must not include ordinary repairs and maintenance.
- The greater portion of the building, measured by the square footage, must be at least five years old.
- The exemption only applies to property that is owned by a private individual or individuals.
- If the title is transferred to someone other than the heirs or distributees of the owner, the exemption will cease.

The exemption does not apply to newly constructed homes.



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To Receive an Exemption

A building owner must apply to their local assessor using a form designated by the Commissioner of the Department of Taxation and Finance. Find form #421-f here, <http://www.tax.ny.gov/forms/orpts/exemption.htm>

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