

LOCAL LAW NO. \*3 OF THE YEAR 2015

A Local Law adding ARTICLE VIII, Section 224-41 to Chapter 224, Taxation, of the Code of the City of Oswego.

BE IT ENACTED BY THE COMMON COUNCIL OF THE CITY OF OSWEGO, NEW YORK AS FOLLOWS:

Article VIII – Exemption from Taxes and Special Ad Valorem Levies for Certain Capital Improvements to Residential Buildings within the City of Oswego.

**Section 224-41. Purpose**

This local law is adopted pursuant to Section 421-f of the Real Property Tax Law for the purpose of exempting capital improvements to residential buildings from taxation and special ad valorem levies as hereinafter provided and shall be applied in accordance with that statute, as amended from time to time.

**Section 224-42. Definitions**

- A. "Residential building" means any building or structure designed and occupied exclusively for residential purposes by not more than two families.
- B. "Reconstruction," "alteration," and "improvement" shall not include ordinary maintenance and repairs, but shall include an addition, remodeling, or modernization to an existing residential structure to prevent physical deterioration of the structure or to comply with applicable building, sanitary, health, and or fire codes.

**Section 224-43. Exemption**

- A. Residential buildings reconstructed, altered, or improved subsequent to the effective date of this local law shall be exempt from taxation and special ad valorem levies to the extent provided herein.
- B. No such exemption shall be granted for reconstruction, alterations, or improvements, unless:
  - (1) Such reconstruction, alteration or improvement was commenced subsequent to the effective date of this local law; and
  - (2) The value of such reconstruction, alteration, or improvement exceeds three thousand dollars; and
  - (3) The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five (5) years old.
- C. Nothing herein shall require any assessor to find that any alteration, installation or improvement has necessarily increased or improved the assessed value of any property.

**Section 224-44. Calculation of Exemptions**

The buildings described in Section 224-43 shall be exempt for a period of eight (8) years to the extent of the following percentages of the increase in the "exemption base" as defined in Real Property Tax Law Section 421-f as the increase in assessed value thereof attributable to such reconstruction, alteration or improvement, modified as required by paragraph RPTL 421-f §2(a)(ii).

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

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The exemption shall be limited to eighty thousand dollars in increased market value of the property attributable to such reconstruction, alteration reconstruction, alteration, or improvement.

**Section 224-45. Application for and Grant of Exemption**

- A. An exemption shall be granted only upon application by the owner of the building on a form prescribed by the Commissioner of the Department of Taxation and Finance. The application shall be filed with the assessor of the local municipality having the power to assess property for taxation on or before the appropriate taxable status date of such local municipality.
- B. If satisfied that the applicant is entitled to an exemption pursuant to this local law, the assessor shall approve the application and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date. The assessed value of any exemption granted pursuant to this local law shall be entered by the assessor on the assessment role with the taxable property, with the amount of the exemption shown in a separate column.

**Section 224-46. Termination or Denial of Exemption**

- A. In the event that a building granted an exemption pursuant to this local law ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption shall cease.
- B. No such exemption shall be granted to an applicant who is in violation of any City of Oswego Code, Ordinance or Local Law (hereinafter "violations") or owes property taxes, water or sewer fees, special assessments, fines for violations of City ordinances or any other fees or past due monies of any name or nature to the City of Oswego, (hereinafter "unpaid monies").

- (1) The applicant shall have the burden of providing proof in a form acceptable to the department that there are no such violations or unpaid monies.
- (2) In the event that the applicant has accrued violations or unpaid monies, such exemption shall be denied regardless of whether such violations or unpaid monies relate to a parcel of real property for which the application is made or another parcel owned by applicant or are personal to the applicant.
- (3) In the event that the applicant has accrued violations or unpaid monies, such exemptions shall be denied regardless of whether such unpaid violations or unpaid monies occurred or accrued before the effective date of this local law.
- (4) Such exemption once granted, shall be immediately revoked in the event that the applicant accrues violations or unpaid monies, or violations or unpaid monies are discovered, after the exemption is granted. Upon such revocation, all such exemptions shall immediately cease, the property shall be assessed at its full value, and the resulting taxes due from the revocation of the exemption shall be pro-rated from the date of the revocation to the end of the tax year and shall immediately become due and payable.
- (5) The applicant may reapply for the exemption once all violations have been corrected and/or unpaid monies have been paid. The reinstatement of the exemption shall commence with the assessment role prepared on the basis of the next taxable status date. The exemption percentage then to be applied shall be the same percentage which would have been applied for the year in which the revocation is reinstated as if the exemption had not been revoked.

**Section 224-47. Qualification for Exemption**

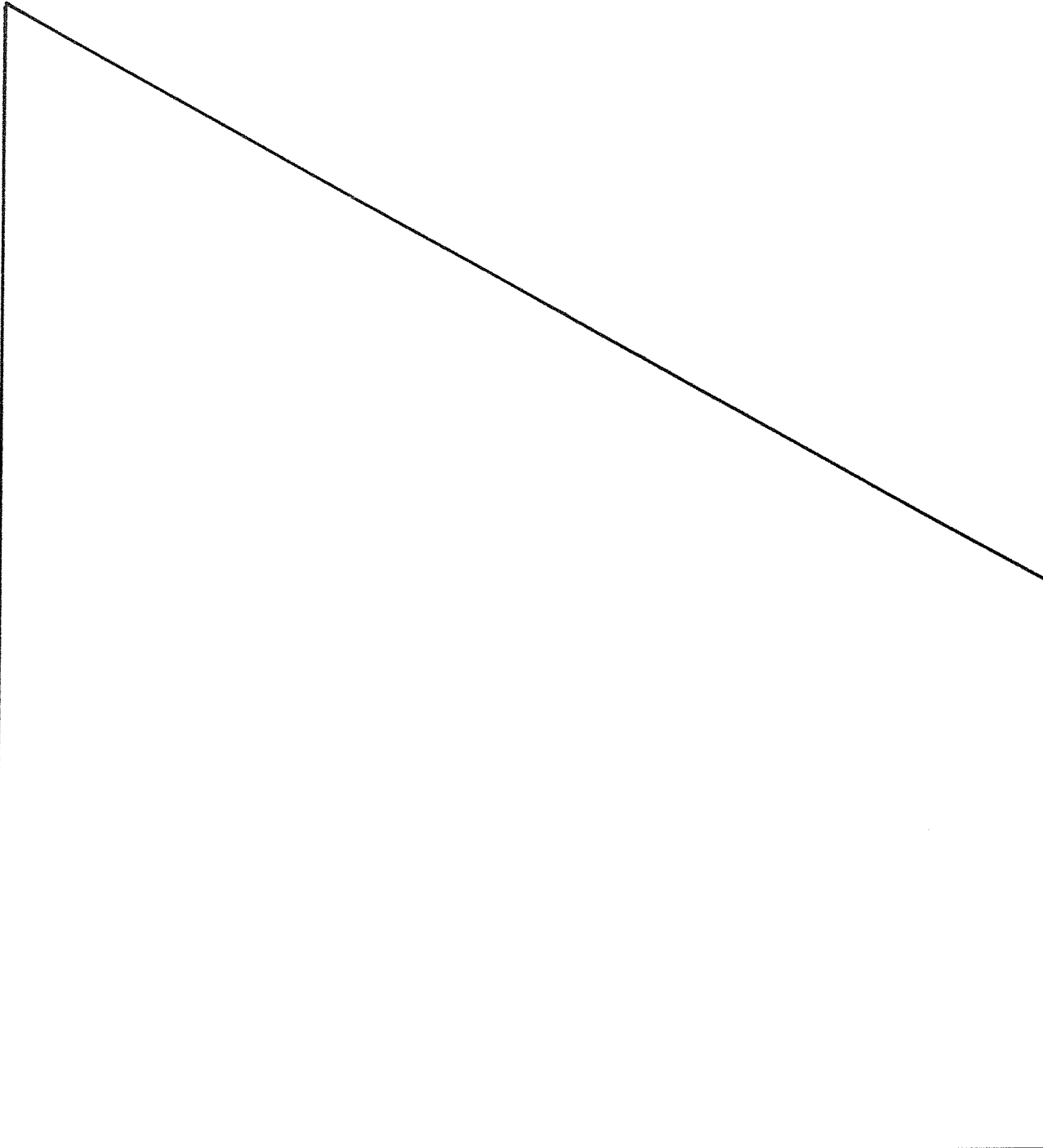
Such reconstruction, alteration or improvement must be completed before it qualifies for the residential improvements exemption. "Completed" means that a Certificate of Occupancy has been issued for that portion of the building for which an application for exemption is filed.

Section 224-48. **Effective Date**

This local law shall become effective upon filing in the office of the Secretary of State, as provided and in the manner described in the Municipal Home Rule Law. Following its adoption, a copy of this local law shall be sent to and filed with the Office of Real Property Tax Services, a Division of the Department of Taxation and Finance, with the Director of the Real Property Tax Services of Oswego County, and with the assessor of the City of Oswego. This local law shall automatically expire and the exemption authorized hereunder shall no longer be available to new applicants after three (3) years from the date of its adoption unless further acted upon by action of the Common Council of the City of Oswego. This local law shall automatically expire and be of no further effect and the exemption granted hereunder shall cease immediately upon the adoption of a local law by the Common Council of the City of Oswego pursuant to any amendment of Real Property Tax Law Section 421-f including a Special Law enacted by the State Legislature pursuant to a Home Rule request under Municipal Home Rule Law. However, all exemptions granted hereunder which shall have become effective prior to the automatic expiration thereof by any event defined in this paragraph shall continue beyond such expiration according to terms of Sections 224-41 through 224-47 hereof.

CITY OF OSWEGO, NEW YORK  
 Motions, Resolutions and Notices

By Councillor B. Barlow



AYES AND NAYS CALLED	AYES AND NAYS CALLED		ABSENT/ ABSTAIN
	AYES	NAYS	
Councillor Enwright	✓		
Councillor McLaughlin, Jr.	✓		
Councillor Todd			
Councillor Walker	✓		✓
Councilor Barlow, Jr.	✓		
Councillor VanBuren	✓		
Councillor Kaplewicz	✓		
TOTAL	6	0	1

ADOPTED  
 Approved April 14 2015

Recommended by Administrative Services Committee

Chairman Councillor VanBuren

I certify that the foregoing resolution was duly passed by the Common Council on the 13th day of April, 2015

Barbara E. Sugar City Clerk  
 BARBARA E. SUGAR

Thomas W. Gillen Mayor  
 THOMAS W. GILLEN