



OSWEGO COUNTY
DEPARTMENT OF REAL PROPERTY TAX SERVICES
County Office Building 46 East Bridge Street

Fax: (315) 349-8281
(315) 349-8315
Oswego, New York 13126

Merge Request for Tax Map Parcels

Basic Requirements for Merge:

1. Parcels must be contiguous
2. All taxes must be current at time of merge
3. **All owners** must be the same on **all parcels** to be merged
4. Parcels to be merged must be in the same school district, special district(s) and municipality
5. The **assessor** must signify approval by signature below

NOTICE:

1. ***This merge is for the tax map and assessment records only and constitutes no change in legal description(s) or deeded ownership.***
2. ***There is no request form to "un-merge" or split properties. A legal instrument, such as a deed or subdivision map, will need to be filed with the County Clerk to split this property once it has been merged.***
3. ***If one or more of these parcels is encumbered by a bank mortgage, and taxes are paid through an escrow account, you are advised to consult with your bank prior to requesting this merge.***
4. ***Merges are done for the next roll year's taxable status date which means the merged parcel will not become effective until the July 1, 2023 final assessment roll.***

Municipality: _____

Owner Name(s): _____

Tax Map Numbers
to merge: _____

I have read and understand the above and hereby request this merge.

Primary Owner Signature: _____ Date: _____

Assessor's Signature: _____ Date: _____

This completed form must be submitted to the Oswego County Real Property Tax Services Department by March 1st and will be subject to department approval.

For Office Use Only				
No delinquency as of		Current taxes paid		Initial