



**ONEIDA COUNTY DEPARTMENT OF LAW**

Oneida County Office Building  
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ANTHONY J. PICENTE JR.  
COUNTY EXECUTIVE

PETER M. RAYHILL  
COUNTY ATTORNEY

TOWN OF VERNON  
NEW YORK  
APR 02 2014  
ASSESSOR

March 28, 2014

Frank Laguzza  
Town of Vernon  
4305 Peterboro Road  
Vernon, New York 13476

Dear Mr. Laguzza:

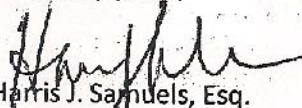
As you know, Federal District Judge Kahn recently approved the Oneida Settlement Agreement and issued an order incorporating its terms. Pursuant to that order, and Executive Law section 11 by which the state approved the agreement, all parcels currently owned by the Oneida Nation in Oneida County are tax-exempt "Nation Land."

Nation Land is not subject to past, present or future property taxes, no tax bills are to be issued, and, pursuant to Section VI (A) (3) (b) of the agreement, the county must take all steps necessary to ensure that property taxation is not enforced against Nation Land. Therefore, pursuant to court order and statute, I have advised the Oneida County Finance Department to correct the applicable assessment rolls so as to show those parcels as tax-exempt, as required by law. The Department of Finance will proceed to correct the assessment rolls for each jurisdiction, as that office would do under any court ordered change, by moving the affected parcels from roll section one to roll section eight, and show the parcels owned therein by the Oneida Nation as tax-exempt. Therefore, kindly adjust your records accordingly.

Should you desire, the Oneida County Finance Department will help with any questions or action in this regard.

Thank you.

Very truly yours,

  
Harris J. Samuels, Esq.  
Assistant County Attorney

cc: Anthony Carvelli