



Office of the County Executive Monroe County Legislature

January 9, 2023

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

OFFICIAL FILE COPY	
No. 230003	
Not to be removed from the Office of the Legislature of Monroe County	
Committee Assignment	
URGENT	-L

Subject: Enact a Local Law Entitled "Increasing Income Limitation Regarding Real Property Tax Exemption Granted To Persons Aged 65 or Over"

Honorable Legislators:

We recommend that Your Honorable Body enact a Local Law to increase the income limitation regarding the real property tax exemption granted to persons aged 65 or over.

New York State Real Property Tax Law ("RPTL") offers local governments the option to grant tax reductions and/or exemptions to individuals in need. By "opting into" a section of this law, a municipality can provide tax benefits to people who meet certain income limitations as well as other requirements.

Section 467 of the RPTL has been amended to allow a municipality to adopt a local law to increase the exemption schedule for persons sixty-five years and over. This proposed Local Law will amend the Code of Monroe County, Section 357-2(A)(1), as last amended by Local Law No. 2 of 2007, by increasing the income limitations regarding real property tax exemptions granted to persons aged 65 and over. The eligible income levels will be a 50% exemption for incomes up to \$50,000 and a graduated reduction in exemption for incomes more than \$50,000 but less than \$58,400.

The specific legislative action required is to adopt the proposed Local Law.

The Legislative Action required in this referral is not an "Action" as the term is defined in 6 NYCRR Section 617.5(b) and is not subject to review under State Environmental Quality Review Act.

This Local Law will have no impact on the revenues or expenditures of the current Monroe County budget.

We recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,

Adam J. Bello
Monroe County Executive

Sabrina LaMar
Monroe County Legislature
President

Steve Brew
Monroe County Legislature
Majority Leader

Yversha Roman
Monroe County Legislature
Minority Leader



Blake Keller
Monroe County Legislator
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Jackie Smith
Monroe County Legislator
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Monroe County Legislator
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Monroe County Legislator
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George J. Hebert
Monroe County Legislator
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Rachel Barnhart
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Monroe County Legislator
District 24



Carolyn Delvecchio Hoffman
Monroe County Legislator
District 25



Ricky Frazier
Monroe County Legislator
District 28



William Burgess
Monroe County Legislator
District 29

By Legislators _____ and _____

Intro No. _____

LOCAL LAW NO. ____ OF 2023

ENACTING A LOCAL LAW ENTITLED "INCREASING INCOME LIMITATION REGARDING REAL PROPERTY TAX EXEMPTION GRANTED TO PERSONS AGED 65 OR OVER"

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. Pursuant to the authority granted by §467 of the Real Property Tax Law of the State of New York, the Code of Monroe County, Section 357-2(A)(1), as last amended by Local Law No. 2 of 2007, is hereby amended to read:

- (1) No exemption shall be granted if the income of the owner or the combined income of the owners of the property, for the income tax year immediately preceding the date of making application for exemption, exceeds the sum of ~~\$26,000~~ \$50,000, except that, if the after said income is more than ~~\$26,000~~ \$50,000, then such real property shall be exempt to the extent provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
More than \$26,000 <u>\$50,000</u> but less than \$27,000 <u>\$51,000</u>	45 %
\$27,000 <u>\$51,000</u> or more but less than \$28,000 <u>\$52,000</u>	40 %
\$28,000 <u>\$52,000</u> or more but less than \$29,000 <u>\$53,000</u>	35 %
\$29,000 <u>\$53,000</u> or more but less than \$29,900 <u>\$53,900</u>	30 %
\$29,900 <u>\$53,900</u> or more but less than \$30,800 <u>\$54,800</u>	25 %
\$30,800 <u>\$54,800</u> or more but less than \$31,700 <u>\$55,700</u>	20 %
\$31,700 <u>\$55,700</u> or more but less than \$32,600 <u>\$56,600</u>	15 %
\$32,600 <u>\$56,600</u> or more but less than \$33,500 <u>\$57,500</u>	10 %
\$33,500 <u>\$57,500</u> or more but less than \$34,400 <u>\$58,400</u>	5 %

Section 2. Section 357-2(A)(1)(b) of the Code of Monroe County, as last amended by Local Law No. 2 of 2007, is stricken in its entirety.

Section 3. This local law shall take effect immediately upon filing in the Office of the Secretary of State.

Matter of Urgency
File No. 23-____.LL

ADOPTION: Date: _____

Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF LOCAL LAW: _____

Added language is underlined

Deleted language is ~~stricken~~



Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

January 9, 2023

Honorable Sabrina LaMar
President of the Monroe County Legislature
410 County Office Building
Rochester, New York 14614

RE: Enact a Local Law Entitled "Increasing Income Limitation Regarding Real Property Tax Exemption Granted To Persons Aged 65 or Over"

Enact a Local Law Entitled "Increasing Income Limitation Regarding Real Property Tax Exemption Granted To Persons with Disabilities and Limited Incomes"

Dear President LaMar:

I hereby certify as to the necessity of the immediate passage of the proposed Local Laws entitled, *Enact a Local Law Entitled "Increasing Income Limitation Regarding Real Property Tax Exemption Granted To Persons Aged 65 or Over"* and *"Enact a Local Law Entitled "Increasing Income Limitation Regarding Real Property Tax Exemption Granted To Persons with Disabilities and Limited Incomes."*

Thank you for your consideration in this matter.

Sincerely,

A blue ink signature of Adam J. Bello, written in a cursive style.

Adam J. Bello
Monroe County Executive

xc: Jeffery L. McCann, Deputy County Executive
John P. Bringewatt, County Attorney
Hon. Steve Brew, Majority Leader
Hon. Yversha Roman, Minority Leader
David Grant, Clerk of the Legislature