



Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

December 8, 2025

OFFICIAL FILE COPY	
No. <u>250443</u>	
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
URGENT	-L

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

Subject: Unpaid School Taxes

Honorable Legislators:

I recommend that Your Honorable Body approve the schedule of Unpaid School Taxes from the several school districts of the towns of Monroe County. The detailed schedules for each town and school district have been filed with the Clerk of the Legislature. A summary schedule is attached for your review.

Pursuant to Section 1330 of the New York State Real Property Tax Law, unpaid school taxes must be assessed upon the real estate of the parties named in the schedules returned by the school tax collector.

The specific legislative action required is:

1. Authorize the unpaid school taxes and penalties from the several school districts within the towns of Monroe County be assessed upon the real estate of the parties named in the several schedules returned by the school tax collectors.
2. Direct the assessment of a penalty of 7%, upon real estate of the parties named in the several schedules returned by the school tax collectors, as required under Section 1330 of the New York State Real Property Tax Law.
3. Authorize the Director of Finance to pay to the Treasurer of the various school districts, the amounts of delinquent tax set forth in the attached schedule, said amounts to be paid from appropriated revenue.
4. Authorize the Director of Finance to credit the penalty of 7% to the Returned School Tax Assessment.

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

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

Sincerely,

Adam J. Bello
Monroe County Executive

By Legislators _____ and _____

Intro. No. _____

RESOLUTION NO. ____ OF 2025

UNPAID SCHOOL TAXES

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

Section 1. That the unpaid school taxes and penalties from the several school districts within the towns of Monroe County amounting to \$28,567,968.59, which pursuant to Section 1330 of the New York State Real Property Tax Law, must be assessed upon the real estate of the parties named in the several schedules returned by the school tax collectors.

Section 2. That the Clerk of the Legislature be, and hereby is, instructed and directed to assess upon the property of the parties named in the several schedules returned by the school tax collectors, the amounts shown thereon plus a penalty of 7%, which when collected are to be credited by the Director of Finance to the Returned School Tax Assessment.

Section 3. That the Director of Finance be, and hereby is, authorized to pay to the Treasurer of the various school districts, the amounts of delinquent tax set forth in the following schedule, said amounts to be paid from appropriated revenue.

2025-2026 DELINQUENT SCHOOL TAX

RELEVY			
TOWN	TAX*	PENALTY	TOTAL
Brighton	1,962,705.17	137,389.36	2,100,094.53
Chili	836,861.42	58,580.33	895,441.75
Clarkson	291,943.82	20,436.06	312,379.88
Gates	1,646,143.25	115,229.94	1,761,373.19
Greece	3,791,364.52	265,395.63	4,056,760.15
Hamlin	351,672.67	24,617.04	376,289.71
Henrietta	1,975,999.31	138,320.09	2,114,319.40
Irondequoit	3,305,169.54	231,361.91	3,536,531.45
Mendon	675,915.38	47,314.10	723,229.48
Ogden	566,275.53	39,639.32	605,914.85
Parma	754,208.54	52,794.58	807,003.12
Penfield	3,260,056.54	228,203.91	3,488,260.45
Perinton	1,881,147.83	131,680.29	2,012,828.12
Pittsford	1,607,097.11	112,496.76	1,719,593.87
Riga	253,064.09	17,714.48	270,778.57
Rush	292,690.48	20,488.35	313,178.83
Sweden	505,417.93	35,379.27	540,797.20
Webster	1,880,421.75	131,629.43	2,012,051.18
Wheatland	218,718.33	15,310.28	234,028.61
E Rochester	642,162.85	44,951.40	687,114.25
TOTAL	26,699,036.06	1,868,932.53	28,567,968.59

Section 4. This resolution shall take effect in accordance with Section C2-7 of the Monroe County Charter.

Matter of Urgency
File No. 25-0XXX

ADOPTION: Date: _____ Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF RESOLUTION: _____