

By Legislators Smith and Delehanty

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 <del>\$26,000</del> <u>\$50,000</u> but less than <del>\$27,000</del> <u>\$51,000</u> | 45 %  |
| <del>\$27,000</del> <u>\$51,000</u> or more but less than <del>\$28,000</del> <u>\$52,000</u>   | 40 %  |
| <del>\$28,000</del> <u>\$52,000</u> or more but less than <del>\$29,000</del> <u>\$53,000</u>   | 35 %  |
| <del>\$29,000</del> <u>\$53,000</u> or more but less than <del>\$29,900</del> <u>\$53,900</u>   | 30 %  |
| <del>\$29,900</del> <u>\$53,900</u> or more but less than <del>\$30,800</del> <u>\$54,800</u>   | 25 %  |
| <del>\$30,800</del> <u>\$54,800</u> or more but less than <del>\$31,700</del> <u>\$55,700</u>   | 20 %  |
| <del>\$31,700</del> <u>\$55,700</u> or more but less than <del>\$32,600</del> <u>\$56,600</u>   | 15 %  |
| <del>\$32,600</del> <u>\$56,600</u> or more but less than <del>\$33,500</del> <u>\$57,500</u>   | 10 %  |
| <del>\$33,500</del> <u>\$57,500</u> or more but less than <del>\$34,400</del> <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. 23-0003.LL

ADOPTION: Date: \_\_\_\_\_

Vote: \_\_\_\_\_

1.2

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 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<br>Office of the<br>Legislature of<br>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  
District 1



Jackie Smith  
Monroe County Legislator  
District 2



Tracy DiFlorio  
Monroe County Legislator  
District 3



Frank X. Allkofer  
Monroe County Legislator  
District 4



Richard B. Milne  
Monroe County Legislator  
District 5



Sean McCabe  
Monroe County Legislator  
District 6



Kirk Morris  
Monroe County Legislator  
District 7



Mark Johns  
Monroe County Legislator  
District 8



Paul Dondorfer  
Monroe County Legislator  
District 9



Howard Maffucci  
Monroe County Legislator  
District 10



Sean M. Delchanty  
Monroe County Legislator  
District 11



Michael Yudelson  
Monroe County Legislator  
District 13



Susan Hughes-Smith  
Monroe County Legislator  
District 14



George J. Hebert  
Monroe County Legislator  
District 15



Dave Long  
Monroe County Legislator  
District 16



John B. Baynes  
Monroe County Legislator  
District 18



Kathleen Taylor  
Monroe County Legislator  
District 19



Robert Colby  
Monroe County Legislator  
District 20



Rachel Barnhart  
Monroe County Legislator  
District 21



Mercedes Vazquez Simmons  
Monroe County Legislator  
District 22




Linda Hasman  
Monroe County Legislator  
District 23



Albert Blankley  
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 \_\_\_\_\_

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# *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