

**Proposed Legislation for the  
May 21, 2024 City Council Meeting -**

**\* \* Please Note \* \***

**For questions, call the City Clerk's Office at 585-428-7421**



182, 183

May 7, 2024

TO THE COUNCIL

Ladies and Gentlemen:

Re: Tax Apportionment Assessment Classes  
– Tax Shift

Council Priority: Deficit Reduction and Long  
Term Financial Stability

Comprehensive Plan 2034 Initiative Area:  
Fostering Prosperity & Opportunity

Transmitted herewith for your approval is legislation certifying certain calculations related to the apportionment of property taxes between the homestead and non-homestead assessment classifications. Such certification is required by Article 19 of the New York State Real Property Tax Law.

The certification involves the determination of the “base proportion.” In general, the base proportion for each class represents the share of the property tax levy to be allocated to that class. This determination involves two computations. The first is the calculation of the current base proportions using 1989 and 2023 data. The second is the calculation of the adjusted base proportions using 2023 and 2024 data. Both calculations are attached.

The current base proportions, as calculated by the formula specified by Article 19, are as follows:

Homestead:	.4548104
Non-Homestead:	<u>.5451896</u>
Total:	1.0000000

In comparison, the new adjusted base proportions are as follows:

Homestead:	.4468633
Non-Homestead:	<u>.5531367</u>
Total:	1.0000000

The new proportions result in the following shifts in the share of the tax levy allocated to each class:

Homestead:	+2.90%
Non-Homestead:	-2.23%

Respectfully submitted,

Malik D. Evans  
Mayor

RECEIVED  
CITY OF ROCHESTER  
CLERK/COUNCIL OFFICE  
2024 MAY -7 AM 11:30



182

Ordinance No.

**Determining and certifying base proportions, current percentages, and base percentages for the 2024 Assessment Roll**

BE IT ORDAINED, by the Council of the City of Rochester, as follows:

Section 1. Under Section 1903 of the Real Property Tax Law, the Council determines the current base proportions, current percentages, and base percentages for the City's 2024 assessment roll to be as follows:

	<b>Homestead Class</b>	<b>Non-Homestead Class</b>
Current base proportions	45.48104%	54.51896%
Current percentage	63.76390%	36.23610%
Base percentage	52.03550%	47.96450%

Section 2. The City Clerk is hereby directed to certify the figures set forth above to the New York State Department of Taxation and Finance, Office of Real Property Tax Services.

Section 3. This ordinance shall take effect immediately.

183

Ordinance No.

**Determining and certifying adjusted base proportions, assessed value, and net changes in assessed value for the 2024 Assessment Roll**

BE IT ORDAINED, by the Council of the City of Rochester, as follows:

Section 1. Under Section 1903 of the Real Property Tax Law, the Council determines the adjusted base proportions, assessed value, and net change in assessed value for the City's 2024 assessment roll to be as follows:

	<b>Homestead Class</b>	<b>Non-Homestead Class</b>
Adjusted base proportion	.4468633	.5531367
Taxable assessed value	7,546,040,227	4,190,779,882
Net change in assessed value from 2023 resulting from physical and quantity changes	+691,228	+75,118,300
Net change in assessed value from 2023 resulting from other than physical and quantity changes	+3,087,000,924	+889,595,034

Section 2. The City Clerk is hereby directed to certify the figures set forth above to the New York State Department of Taxation and Finance, Office of Real Property Tax Services.

Section 3. This ordinance shall take effect immediately.

\* RP-6701

NEW YORK STATE OFFICE OF REAL PROPERTY TAX SERVICES  
16 SHERIDAN AVENUE, ALBANY, NY 12210-2714

CERTIFICATE OF BASE PERCENTAGES, CURRENT PERCENTAGES AND  
CURRENT BASE PROPORTIONS PURSUANT TO ARTICLE 19, RPTL, FOR THE  
LEVY OF TAXES ON THE 2024 ASSESSMENT ROLL

\* Approved Assessing Unit City of Rochester, 261400  
\* Name of Portion City of Rochester, 261400

DETERMINATION OF BASE PERCENTAGES

* Section I	(A) 1989 Taxable Assessed Value	(B) 1989 Class Equalization Rate	(C) Estimated Market Value A/(B/100)	(D) Base Percentages C/sum of C
* Homestead	3,036,984,302	112.43	2,701,222,362	52.0355
* Nonhomestead	2,260,824,748	90.80	2,489,895,097	47.9645
* Total	5,297,809,050		5,191,117,459	100.0000

DETERMINATION OF CURRENT PERCENTAGES

* Section II	(E) Prior Year Taxable Assessed Value	(F) Prior Year Class Equalization Rate	(G) Estimated Market Value E/(F/100)	(H) Current Percentages G/sum of G
* Homestead	4,566,133,686	74.82	6,102,825,028	63.7639
* Nonhomestead	3,091,858,831	89.15	3,468,153,484	36.2361
* Total	7,657,992,517		9,570,978,512	100.0000

DETERMINATION OF CURRENT BASE PROPORTIONS

* Section III	(I) Local Base Proportion for the 1990 Assessment Roll	(J) Updated Local Base Proportion	(K) Prospective Current Base Proportion Part (J) Prorated to 100.00	(L) Adjusted Base Proportion used for Prior Tax Levy	(M) % difference between prior Adjusted Base Proportion and Prospective Current Base Proportion ((K/L)-1*100)	(N) Maximum Current Base Proportion (L*1.05)	(O) Current Base Proportions
* Class		I*(H/D)	(J/sum of J)				
* Homestead	33.96356	41.61868	45.48104	43.42486	4.73503		45.48104
* Nonhomestead	66.03644	49.88907	54.51896	56.57514	-3.63442		54.51896
* Total	100.00000	91.50775	100.00000	100.00000			

Ratio  
CBPH to CPH  
71.32730408

\* RP-6703

NEW YORK STATE OFFICE OF REAL PROPERTY TAX SERVICES  
16 SHERIDAN AVENUE, ALBANY, NY 12210-2714

CERTIFICATE OF ADJUSTED BASE PROPORTIONS PURSUANT TO ARTICLE 19, RPTL  
FOR THE ASSESSMENT ROLL FOR 2024

\* Approved Assessing Unit City of Rochester, 261400  
\* Name of Portion City of Rochester, 261400  
\* Reference Roll 2023  
\* Levy Roll 2024

\* Section I DETERMINATION OF PORTION CLASS NET CHANGE IN ASSESSED VALUE DUE TO PHYSICAL AND QUANTITY C  
EQUALIZATION CHANGES AND COMPUTATION OF CLASS CHANGE IN LEVEL OF ASSESSMENT FACTOR

	(A) Total Assessed Value on the Reference Roll excluding Special Franchise	(B) Total Assessed Value of Physical and Quantity Increases between the Reference Roll and Levy Roll	(C) Total Assessed Value of Physical and Quantity Decreases between the Reference Roll and Levy Roll	(D) Net Assessed Value of Physical and Quantity Changes	(E) Surviving Total Assessed Value on the Reference Roll
* Class				(B-C)	(A-C)
* Homestead	4,750,704,088	7,596,750	6,905,522	691,228	4,743,798,566
* Nonhomestead	2,890,837,180	79,470,600	4,352,300	75,118,300	2,886,484,880

	(F) Total Assessed Value of Equalization Increases between the Reference Roll and Levy Roll	(G) Total Assessed Value of Equalization Decreases between the Reference Roll and Levy Roll	(H) Net Equalization Changes	(I) Change in Level of Assessment Factor
* Class			(F-G)	(H/E)+1
* Homestead	3,094,707,812	7,706,888	3,087,000,924	1.6507445
* Nonhomestead	923,421,009	33,825,975	889,595,034	1.3081932

\* Section II COMPUTATION OF PORTION CLASS ADJUSTMENT FACTOR

	(J) Taxable Assessed Value on the Levy Roll excluding Special Franchise	(K) Taxable Assessed Value on the Levy Roll at the Reference Roll Level of Assessment (J/I)	(L) Assessed Value of Special Franchise on the Levy Roll at the Reference Roll Level of Assmnt	(M) Total Taxable Assessed Value on the Levy Roll at the Reference Roll Level of Assessment (K+L)	(N) Taxable Assessed Value on the Reference Roll	(O) Class Adjustment Factor (M/N)
* Class						
* Homestead	7,548,294,716	4,572,660,773	0	4,572,660,773	4,566,133,686	1.00143
* Nonhomestead	3,330,270,187	2,545,702,093	651,577,721	3,197,279,814	3,091,858,831	1.03410

\* Section III COMPUTATION OF ADJUSTED BASE PROPORTIONS

	(P) Current Base Proportions	(Q) Current Base Proportions adjusted for Physical and Quantity Changes (P*O)	(R) Adjusted Base Proportions (Q/sum of Q)
* Class			
* Homestead	45.48104	45.54605	44.58633
* Nonhomestead	54.51896	56.37786	55.31367
* Total	100.00000	101.92391	100.00000



**City of Rochester**

City Hall Room 308A, 30 Church Street  
Rochester, New York 14614-1290  
www.cityofrochester.gov

**Budget, Finance & Governance  
Introductory No.**

184

**Malik D. Evans**  
Mayor  
**Miguel A. Meléndez, Jr.**  
City Council President  
**Mitch Gruber**  
BFG Committee Chair

May 7, 2024

TO THE COUNCIL

Ladies and Gentlemen:



Re: Official Naming of the Genesee River's  
High, Middle and Lower Falls

Council Priority: Creating and Sustaining a Culture of  
Vibrancy

Comprehensive Plan 2034 Initiative Area: Sustaining  
Green & Active Systems

Transmitted herewith for your approval is a Resolution proposing that the Federal Government assign official names to the High, Middle and Lower Falls on the Genesee River. Unbeknownst to the City until now, there are no official names assigned to those waterfalls on the Government's Domestic Names registry (Names Registry), which means that commonly used maps issued by U.S Geologic Survey and other Federal agencies do not identify the waterfalls by their commonly used names.

The City was notified about the mapping omission by the Genesee RiverWatch, Inc., a non-profit organization devoted to initiatives to improve the water quality and connect people to the River. RiverWatch is asking that the City endorse its request to the U.S. Board on Geographic Names to add the name of each waterfall -- High Falls, Middle Falls and Lower Falls -- to the Names Registry.

Assigning the names used by the State, City and community will complement numerous initiatives to promote, preserve and enhance each waterfall as a unique natural, ecological, aesthetic, recreational, historic and tourist resource, including but not limited to ROC the Riverway, High Falls State Park, the Pont de Rennes Bridge Rehabilitation, the Brown's Race Rehabilitation and the Brewery Line Trail.

This Resolution authorizes us to communicate the City's support for the waterfall name designations to the U.S. Board on Geographic Names, to RiverWatch and to the public at large.

Respectfully submitted,

Malik D. Evans  
Mayor

Miguel A. Meléndez, Jr.  
City Council President

Mitch Gruber  
BFG Committee Chair



**INTRODUCTORY NO.**

184

Resolution No.

**Resolution endorsing a request that the U.S. Board on Geographic Names assign names to each of the High, Middle and Lower Falls on the Genesee River**

WHEREAS, Genesee RiverWatch, Inc. has notified this Council that there are no names listed in the official Federal Domestic Names registry (Names Registry) for the High Falls, Middle Falls and Lower Falls located on the Genesee River within the City of Rochester, which means that commonly used maps issued by U.S. Geologic Survey and other Federal agencies do not identify the waterfalls by their commonly used names;

WHEREAS, Genesee RiverWatch has submitted to the U.S. Board on Geographic Names (Names Board) a request to remedy the omissions by adding to the Names Registry the appropriate name, High Falls, Middle Falls and Lower Falls, to each waterfall (Naming Request);

WHEREAS, Genesee RiverWatch is requesting that the City endorse the Naming Request;

WHEREAS, the Naming Board's designation and labeling of the waterfalls to match the names used by the State, City and community will complement numerous initiatives to promote, preserve and enhance the waterfalls as the unique natural, ecological, aesthetic, recreational, historic and tourist resources that they are; and

WHEREAS, the Mayor has informed Council that he favors the Naming Request because it will enhance major government and community initiatives related to the waterfalls, including ROC the Riverway, High Falls State Park, the Pont de Rennes Bridge Rehabilitation, the Brown's Race Rehabilitation and the Brewery Line Trail.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Rochester as follows:

Section 1. The Council hereby endorses Genesee RiverWatch's request that the U.S. Board on Geographic Names (Names Board) add to the Domestic Names registry the following names for three Genesee River waterfalls located in the river segment that begins at the CSX mainline railroad bridge and ends at the Driving Park Avenue Bridge: High Falls, Middle Falls and Lower Falls, respectively.

Section 2. The Council hereby authorizes the Council President to communicate this endorsement to the Names Board, Genesee RiverWatch and others, in such manner, including in tandem with the Mayor, and to such additional parties as the President may deem best suited to obtain a favorable decision from the Names Board

Section 3. This resolution shall take effect immediately.