



INTRODUCTORY NO.

187, 188

May 11, 2020

TO THE COUNCIL

Ladies and Gentlemen:

Re: Statement of Necessity

I am submitting this Statement of Necessity so that action may be taken during the May 7, 2020 Council Committee Meetings on the attached legislation. This legislation is the Tax Apportionment Assessment Classes – Tax Shift.

Respectfully submitted,

Lovely A. Warren
Mayor

Loretta C. Scott
Council President





187, 188

May 11, 2020

30 - BUDGET

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 2019 data. The second is the calculation of the adjusted base proportions using 2019 and 2020 data. Both calculations are attached.

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

Homestead:	.4280889
Non-Homestead:	<u>.5719111</u>
Total:	1.0000000

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

Homestead:	.4250944
Non-Homestead:	<u>.5749056</u>
Total:	1.0000000

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

Homestead:	+2.71%
Non-Homestead:	-1.91%

Respectfully submitted,

Lovely A. Warren
Mayor



CERTIFICATE OF ADJUSTED BASE PROPORTIONS PURSUANT TO ARTICLE 19, RPTL
FOR THE ASSESSMENT ROLL FOR 2020

* Approved Assessing Unit City of Rochester, 261400
* Name of Portion City of Rochester, 261400
* Reference Roll 2019
* Levy Roll 2020

Section I DETERMINATION OF PORTION CLASS NET CHANGE IN ASSESSED VALUE DUE TO PHYSICAL AND QUANTITY 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	3,949,823,950	7,137,200	4,303,800	2,833,400	3,945,520,150
* Nonhomestead	2,480,973,746	47,520,900	21,045,500	26,475,400	2,459,928,246
		(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		756,352,766	10,979,100	745,373,666	1.1889165
* Nonhomestead		380,678,351	47,518,529	333,159,822	1.1354348

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
* Class						(M/N)
* Homestead	4,537,216,324	3,816,261,705	0	3,816,261,705	3,804,001,091	1.00322
* Nonhomestead	2,459,967,270	2,166,542,130	528,306,029	2,694,848,159	2,653,507,169	1.01558

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
* Class			(Q/sum of Q)
* Homestead	42.80889	42.94687	42.50944
* Nonhomestead	57.19111	58.08213	57.49056
* Total	100.00000	101.02900	100.00000

* 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 2020 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)
* Class				
* 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)
* Class				
* Homestead	3,804,001,091	84.44	4,504,975,238	61.2238
* Nonhomestead	2,653,507,169	93.00	2,853,233,515	38.7762
* Total	6,457,508,260		7,358,208,753	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) Adusted 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	39.96079	42.80889	41.38823	3.43252		42.80889
* Nonhomestead	66.03644	53.38616	57.19111	58.61177	-2.42385		57.19111
* Total	100.00000	93.34695	100.00000	100.00000			

Ratio
CBPH to CPH
69.92197126

INTRODUCTORY NO.

187

Ordinance No. 30 BUDGET

Determining and certifying base proportions, current percentages, and base percentages for the 2020 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 2020 assessment roll to be as follows:

	<u>Homestead Class</u>	<u>Non-Homestead Class</u>
Current base proportions	42.80889%	57.19111%
Current percentage	61.22380%	38.77620%
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.

INTRODUCTORY NO.

188

Ordinance No.

Determining and certifying adjusted base proportions, assessed value, and net changes in assessed value for the 2020 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 2020 assessment roll to be as follows:

	<u>Homestead Class</u>	<u>Non-Homestead Class</u>
Adjusted base proportion	.4250944	.5749056
Taxable assessed value	4,537,747,916	3,010,384,520
Net change in assessed value from 2019 resulting from physical and quantity changes	+2,833,400	+26,475,400
Net change in assessed value from 2019 resulting from other than physical and quantity changes	+745,373,666	+333,159,822

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.