



**City of Rochester**

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

FINANCE  
INTRODUCTORY NO.

32,33

Lovely A. Warren  
Mayor



January 6, 2020

FINANCE 29

TO THE COUNCIL

Ladies and Gentlemen:

Re: Extension of Certain Tax Exemptions for Persons with Disabilities and Limited Incomes

Council Priority: Strengthening Neighborhood Housing

Comprehensive Plan 2034 Initiative Area: Reinforcing Strong Neighborhoods

Transmitted herewith for your approval is legislation amending the Rochester City Charter and Municipal Code so as to comport with the COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020 (Chapter 381 of the Laws of 2020), by allowing for the automatic renewal on the 2021 assessment roll of exemptions received on the 2020 assessment roll pursuant to Sections 467 and 459-c of the Real Property Tax Law ("RPTL"), relating to persons age sixty-five and older and for certain persons with disabilities and limited income. The tax exemptions set forth in RPTL §§ 467 and 459-c are codified locally at Rochester Municipal Code Chapter 107 and Rochester City Charter § 6-71.9.

This legislation will provide that, through April 30, 2021, the Rochester City Assessor shall extend to the 2021 assessment roll the renewal of the exemptions received on the 2020 assessment roll pursuant to Rochester Municipal Code Chapter 107 and Rochester City Charter § 6-71.9, and no renewal application shall be required of any eligible recipient who received either exemption on the 2020 assessment roll in order for such eligible recipient to continue receiving such exemption at the same amount received on the 2020 assessment roll, except as here-in provided. Provided however, that the City Assessor shall make available renewal applications through postal mail or electronic means in order for eligible recipients to file renewal applications in the event that such eligible recipient determines his or her income has changed in a manner that would grant him or her a greater exemption than what was present on the 2020 assessment roll.

The legislation shall further provide that the City Assessor may require a renewal application to be filed when he or she has reason to believe that an owner who qualified for an exemption on the 2020 assessment roll may have since changed his or her primary residence, added another owner to the deed, transferred the property to a new owner, or died.



Finally, the legislation shall provide that no eligible recipient of a tax exemption may be required to appear in person to file a renewal application for any reason.

Respectfully submitted,



Lovely A. Warren  
Mayor

Local Law No.

**Local Law amending City Charter Section 6-71.9 with respect to the tax exemption for persons with disabilities and limited incomes**

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

Section 1. Chapter 755 of the Laws of 1907, entitled "An Act Constituting the Charter of the City of Rochester", as amended, is hereby further amended by adding subsection A to Section 6-71.9, Tax exemption for persons with disabilities and limited incomes, to read as follows:

- A. In the interest of the health and safety of the public due to the novel coronavirus, COVID-19 pandemic, from March 7, 2020, through April 30, 2021, and notwithstanding any other provision of law, the tax exemption provided for pursuant to this section ("Exemption") shall be administered as follows:
1. No eligible recipient of the Exemption shall be required to appear in person to file a renewal application for any reason.
  2. The City Assessor shall extend to the 2021 assessment roll, the renewal of the Exemption received on the 2020 assessment roll and no renewal application shall be required of any eligible recipient who received the Exemption on the 2020 assessment roll, except as herein provided.
  3. The City Assessor shall make available renewal applications through postal mail or electronic means in order for eligible recipients to file renewal applications in the event that such eligible recipient determines his or her income has changed in a manner that would grant him or her a greater Exemption than what was present on the 2020 assessment roll.
  4. The City Assessor shall establish a procedure by which a renewal application will be required when the City Assessor has reason to believe that an owner who qualified for the Exemption on the 2020 assessment roll may have since changed his or her primary residence, added another owner to the deed, transferred the property to a new owner, or died.

Section 2. This local law shall take effect immediately upon filing in the Office of the Secretary of State as provided by Section 27 of the NYS Municipal Home Rule Law.

Ordinance No.

**Amending the Municipal Code with respect to the tax exemption for senior citizens**

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

Section 1. The Municipal Code, as amended, is hereby further amended in Chapter 107, Article I, Senior Citizens Tax Exemption, by adding subsection C to Section 107-3, Applications for Exemptions, to read as follows:

- C. In the interest of the health and safety of the public due to the novel coronavirus, COVID-19 pandemic, from March 7, 2020, through April 30, 2021, and notwithstanding any other provision of law, the tax exemption provided for pursuant to this article ("Exemption") shall be administered as follows:
1. No eligible recipient of the Exemption shall be required to appear in person to file a renewal application for any reason.
  2. The City Assessor shall extend to the 2021 assessment roll, the renewal of the Exemption received on the 2020 assessment roll and no renewal application shall be required of any eligible recipient who received the Exemption on the 2020 assessment roll, except as herein provided.
  3. The City Assessor shall make available renewal applications through postal mail or electronic means in order for eligible recipients to file renewal applications in the event that such eligible recipient determines his or her income has changed in a manner that would grant him or her a greater Exemption than what was present on the 2020 assessment roll.
  4. The City Assessor shall establish a procedure by which a renewal application will be required when the City Assessor has reason to believe that an owner who qualified for the Exemption on the 2020 assessment roll may have since changed his or her primary residence, added another owner to the deed, transferred the property to a new owner, or died.

Section 2. This ordinance shall take effect immediately.