



City of Rochester

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

Lovely A. Warren
Mayor

**FINANCE
INTRODUCTORY NO.
194**

May 5, 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 6, 2020 Council Committee Meetings on the attached legislation. This legislation encompasses the Tax Apportionment Assessment Classes – Tax Shift.

Respectfully submitted,

Lovely A. Warren
Mayor

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CLERK / COUNCIL OFFICE
2021 MAY -5 P 1:56





May 5, 2021

BUDGET 35

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 2020 data. The second is the calculation of the adjusted base proportions using 2020 and 2021 data. Both calculations are attached.

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

Homestead:	.4167488
Non-Homestead:	<u>.5832512</u>
Total:	1.0000000

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

Homestead:	.4160944
Non-Homestead:	<u>.5839056</u>
Total:	1.0000000

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

Homestead:	-2.12%
Non-Homestead:	+1.56%

Respectfully submitted,

Lovely A. Warren
Mayor



INTRODUCTORY NO.

Budget #35

194

Ordinance No.

Determining and certifying base proportions, current percentages, and base percentages for the 2021 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 2021 assessment roll to be as follows:

	Homestead Class	Non-Homestead Class
Current base proportions	41.67488%	58.32512%
Current percentage	60.11470%	39.88530%
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.