

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of ROCHESTER

FILED
STATE RECORDS
FEB 29 2024

Local Law No. 8

of the year 20²⁴ DEPARTMENT OF STATE

A local law AMENDING CITY CHARTER SECTION 6-71.9 WITH RESPECT TO EXEMPTION FROM
(Insert Title)
TAXES FOR PERSONS WITH DISABILITIES AND LIMITED INCOMES

Be it enacted by the Council of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of ROCHESTER

as follows:

*** SEE ATTACHED ***

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. 8 of 20²⁴ of the (County)(City)(Town)(Village) of Rochester City Council was duly passed by the _____ on November 15 20²², and was (approved)(not approved) ~~(repassed after disapproval)~~ by the Mayor _____ and was deemed duly adopted on February 6 20²³, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(repassed after disapproval)~~ by the _____ on _____ 20____.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(repassed after disapproval)~~ by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

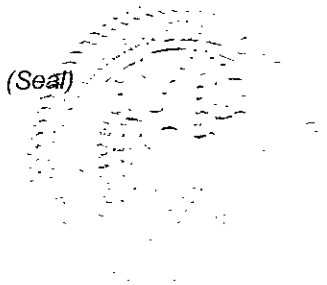
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 2 above.

Angela L. Washington

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 2-23-24





City of Rochester

City Clerk's Office

Certified Local Law

Rochester, N.Y., _____
TO WHOM IT MAY CONCERN

I hereby certify that the following is a true copy of a local law which was duly passed by the Council of the City of Rochester on **November 15, 2022** and **Approved** by the Mayor of the City of Rochester, and was deemed duly adopted on **February 6, 2023** in accordance with the applicable provisions of law.

Local Law No. 2024-8

Local Law amending City Charter Section 6-71.9 with respect to exemption from taxes 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 modifying Section 6-17.9 to read in its entirety as follows:

§ 6-71.9. Tax exemption for persons with disabilities and limit incomes.

The Council hereby approves the partial tax exemption of qualifying real property that is owned by one or more persons with a disability whose income is limited by reason of such disability, as authorized in § 459-c of the Real Property Tax Law, Persons with disabilities and limited incomes, to commence with the 2018-19 tax year. In addition, Council hereby approves providing said tax exemption to qualifying property owners whose income exceeds the maximum income eligibility level set forth in Subsection 459-c(5)(a), provided that the exemption is reduced proportionately in accordance with Subsection 459-c(1)(b). The exemption provided for in this section shall also be applicable to taxes levied for school purposes. Commencing with the 2023-24 tax year assessment roll initiated on the taxable status date of February 1, 2023, the Council hereby approves and authorizes increasing the income limits and adjusting the exemption percentages for the foregoing tax exemption program as follows:

<u>Annual Income</u>	<u>Percentage of Assessed Valuation Exempt from Taxation</u>
<u>\$50,000 or less</u>	<u>50</u>
<u>More than \$50,000 but less than \$51,000</u>	<u>45</u>
<u>\$51,000 or more but less than \$52,000</u>	<u>40</u>
<u>\$52,000 or more but less than \$53,000</u>	<u>35</u>
<u>\$53,000 or more but less than \$53,900</u>	<u>30</u>
<u>\$53,900 or more but less than \$54,800</u>	<u>25</u>
<u>\$54,800 or more but less than \$55,700</u>	<u>20</u>
<u>\$55,700 or more but less than \$56,600</u>	<u>15</u>
<u>\$56,600 or more but less than \$57,500</u>	<u>10</u>
<u>\$57,500 or more but less than \$58,400</u>	<u>5</u>

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.

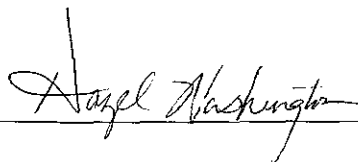
New text is underlined

Adopted by the following vote:

Ayes - President Meléndez, Councilmembers Gruber, Harris, Lightfoot, Lupien Martin, Patterson, Peo, Smith - 9.

Nays - None - 0.

Attest



City Clerk