

# Monroe County Legislature

**RICHARD A. BEEBE**

LEGISLATOR - DISTRICT 6

**RICHARD A. BEEBE**  
LEGISLATOR - DISTRICT 6  
172 DORSEY ROAD  
ROCHESTER, NEW YORK 14616  
OFFICE: (585) 753-1940  
HOME: (585) 319-4827  
E-MAIL: dickbeebe@hotmail.com

October 19, 2011

Honorable Jeffrey R. Adair, President  
Monroe County Legislature  
Room 410 County Office Building  
39 West Main Street  
Rochester, New York 14614

Dear President Adair:

In accordance with Section 545-24(A) of the Monroe County Code, I ask that my proposal entitled "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties" be considered a Matter of Importance for the current legislative cycle.

This proposal has been submitted by myself and former County Legislator, Assemblymember Harry Bronson. Since March of 2010 and to date, the Legislature has not been permitted the opportunity to properly vet this proposal. Despite our best efforts to reach out to the Office of Real Property Services and the Finance Department, we have not received any responses regarding these Administrative departments' concerns with this proposal. Many municipalities and Counties across this state have had this tax exemption in place for years, leading to the conclusion that this is a feasible and appropriate proposal.

Therefore, I urge you to accept this as a Matter of Importance so that it can be referred to the appropriate committees for the Legislature to thoroughly debate and review this proposal. I also request that you clarify your position that the budget statement from this proposal does not "quantify" the financial impact enough as it would be impossible to predict the total amount of future increases in assessed property values as a result of taxpayers making future home improvements around this County.

In advance, thank you for forwarding this matter to the appropriate committee(s).

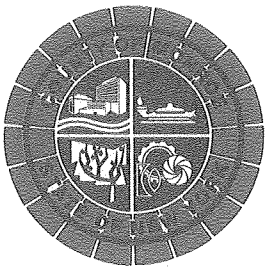
Respectfully submitted,

Richard A. Beebe  
Legislator – District 6

RAB/jlr

Enc.





# Monroe County Legislature

**RICHARD A. BEEBE**

LEGISLATOR - DISTRICT 6

**RICHARD A. BEEBE**  
LEGISLATOR - DISTRICT 6  
172 DORSEY ROAD  
ROCHESTER, NEW YORK 14616  
OFFICE: (585) 753-1940  
HOME: (585) 319-4827  
E-MAIL: dickbeebe@hotmail.com

October 19, 2011

To the Honorable  
Monroe County Legislature  
407 County Office Building  
39 West Main Street  
Rochester, New York 14614

**Re: Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties**

Honorable Legislators:

Section 510 of Real Property Tax Law provides municipalities the opportunity to adopt an eight-year partial real property tax exemption to home owners, as they make significant improvements to their homes. This will allow the County to support taxpayers as they continue to strive to be more energy efficient, and make significant investments in their homes and their neighborhoods.

The Exemption for Capital Improvements would provide an eight-year declining partial exemption, to offset any increased value to the property attributable to new construction, limited to \$80,000 in increased market value. The eight-year exemption would progress under the following chart:

<u>Year of Exemption</u>	<u>Percent of Exemption Base Exempt from Tax</u>
1	100%
2	87.5%
3	75%
4	62.5%
5	50%
6	37.5%
7	25%
8	12.5%

Properties eligible for this exemption would be required to be a one or two-family residence; include a total cost of reconstruction, alteration or improvement exceeding \$3,000, and the greater portion of the home (measured by square footage) after the improvements must be at least five-years old.



This incentive will provide tax relief to local property tax payers at a time when making such home improvements may not seem affordable, helping to promote out local economy.

Therefore, we propose that this Honorable Body enact a local law to amend Chapter 357 of the Monroe County Code in order to enact a "Real Property Tax Exemption for Capital Improvements to Residential Properties."

**The specific legislative actions required are:**

1. Schedule and hold a public hearing on this proposed local law.
2. Enact a local law amending the Monroe County Administrative Code, as attached.

This local law will have no impact on the revenues and/or expenditures of the current Monroe County budget and will provide potential for increases in revenues to future Monroe County budgets upon the expiration of the proposed exemptions.

Respectfully submitted,



Richard A. Beebe  
Legislator – District 6



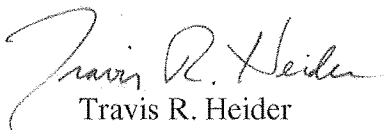
Carrie M. Andrews  
Assistant Minority Leader



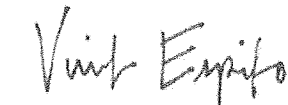
Calvin Lee, Jr.  
Assistant Minority Leader



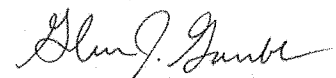
Ted O'Brien  
Democratic Minority Leader



Travis R. Heider  
Legislator – District 14



Vincent J. Esposito  
Legislator – District 16



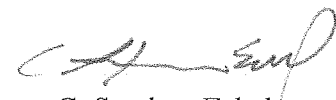
Glenn J. Gamble  
Legislator - District 22



Paul E. Haney  
Legislator – District 23



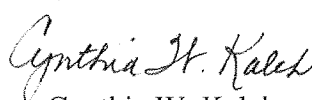
Joshua Bauroth  
Legislator – District 24



C. Stephen Eckel  
Legislator – District 26



Willie Joe Lightfoot  
Legislator – District 27



Cynthia W. Kaleh  
Legislator – District 28



Saul A. Maneiro  
Legislator – District 29

By Legislators \_\_\_\_\_ and \_\_\_\_\_

Intro. No. \_\_\_\_\_

LOCAL LAW NO. \_\_\_\_\_ OF 2011

**A LOCAL LAW ENTITLED "ENACTING A REAL PROPERTY TAX EXEMPTION OF CAPITAL IMPROVEMENTS TO RESIDENTIAL BUILDINGS."**

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

**Section 1.** Part IV, General Local Laws of the Administrative Code and Charter of Monroe County, is hereby amended to include the following Local Law:

**Chapter 357 Article XIV, ENACTING A REAL PROPERTY TAX EXEMPTION OF CAPITAL IMPROVEMENTS TO RESIDENTIAL BUILDINGS**

§357-52. Title.

This chapter shall be known as the Real Property Tax Exemption of Capital Improvements to Residential Buildings."

§357-53. Authorization for Exemption.

A. It is the intent of the within Local Law to adopt a Local law to grant the exemption authorized by Real Property Tax Law Section 421-f.

§357-54. Eligibility.

A. Residential buildings, which for the purposes of this Local Law shall mean any building or structure designed and occupied exclusively for residential purposes by not more than two families, that are reconstructed, altered or improved shall be exempt from taxation levied by the County of Monroe on the increase in assessed value attributable to such reconstruction, alteration, or improvements to the extent provided hereinafter, pursuant to Section 421-f of the Real Property Tax Law.

§357-55. Duration and Computation of Exemption.

The length of the exemption shall be eight years. The exemption shall be computed pursuant to the following schedules:

<u>Year of Exemption</u>	<u>Percent of Exemption Base Exempt from Tax</u>
1	100%
2	87.5%
3	75%
4	62.5%
5	50%
6	37.5%
7	25%
8	12.5%

**§357-56. Exemption Base And Market Value.**

- A. The “exemption base” shall be the increase in assessed value as determined in the initial year of the term of the exemption, except as provided in subdivision B of this Section.
- B. In any year in which a change in level of assessment of 15% or more is certified for a final assessment roll pursuant to the rules of the state board (ORPS), the exemption base shall be multiplied by a fraction, the numerator of which shall be the total assessed value of the parcel on such final assessment roll (after accounting for any physical or quantity changes to the parcel since the immediately preceding assessment roll), and the denominator of which shall be the total assessed value of the parcel on the immediately preceding final assessment roll. The result shall be the new exemption base, notwithstanding the fact that the Assessor receives certification of the change in level of assessment after the completion, verification, and filing of the final assessment roll. In the event that the Assessor does not have custody of the roll when such certification is received, the Assessor shall certify the recomputed exemption in a manner authorized by the New York State Real Property Tax Law.
- C. The exemption shall be limited to a maximum of \$80,000.00 in increased market value of the property attributable to such reconstruction, alteration, or improvement, and any increase in market value shall not be eligible for an exemption pursuant to this Local Law. The market value of such reconstruction, alteration, or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration, or improvement divided by the most recently established state equalization rate or special equalization rate, unless such rate is 95% or more, in which case the increase in assessed value attributable to such reconstruction, alteration, or improvement is to be considered equal to market value.

**§357-57. Requirements.**

No exemption pursuant to this Local Law shall be granted for reconstruction, alteration, or improvement unless:

- A. Such reconstruction, alteration, or improvement was commenced subsequent to the effective date of this Local Law.
- B. The value of such reconstruction, alteration, or improvement exceeds \$3,000.00.
- C. The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five years old.
- D. The reconstruction, alteration, or improvement is not ordinary maintenance or repairs.

**§357-58. Application.**

Such exemption shall be granted only upon application by the owner of such building on a form prescribed by the state board (ORPS). The application shall be filed with the Assessor of the town having the power to assess property for taxation on or before the appropriate taxable status date of such town. Improvements to residential buildings must be completed to qualify for the exemption pursuant to this Local Law.

§357-59. Exemption Discontinuance.

- A. In the event that a building granted an exemption pursuant to this Local Law ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this Local Law shall cease..
- B. Upon determining that an exemption granted pursuant to this article should be discontinued, the Assessor shall mail a notice so stating to the owner or owners thereof at the time and in the manner provided by § 421-f of the New York State Real Property Tax Law. Such owner or owners shall be entitled to seek administrative and judicial review of such action in the manner provided by law, provided that the burden shall be on such owner or owners to establish eligibility for the exemption.

**Section 2.** This local law shall take effect for assessment rolls prepared on the basis of taxable status date occurring on or after December 31, 2011 and upon filing in the office of the Secretary of State as provided for in Section 27 of the Municipal Home Rule Law.

File No. 11-0 \_\_\_\_\_,LL

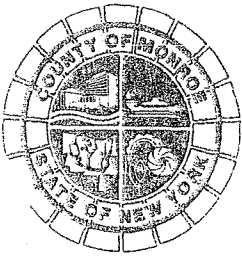
ADOPTION: Date: \_\_\_\_\_ Vote: \_\_\_\_\_

ACTION BY THE COUNTY EXECUTIVE

APPROVED: \_\_\_\_\_ VETOED: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

EFFECTIVE DATE OF LOCAL LAW: \_\_\_\_\_



*Monroe County Legislature*  
*Office of the President*

JEFFREY R. ADAIR  
PRESIDENT

March 10, 2010

Honorable Harry Bronson  
Monroe County Legislature  
408 County Office Building  
Rochester, New York 14614

03-10-10 P01:48 IN

Dear Legislator Bronson:

In accordance with Rule 545-26(B) of the Monroe County Legislature, I am returning your referral entitled "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties" because it contains an inadequate cost statement.

Your proposal fails to quantify the financial impact of these actions on the County budget, as required by Section 545-26(B) of the Rules of the Monroe County Legislature.

Sincerely,

Jeffrey R. Adair  
President  
Monroe County Legislature



*Monroe County Legislature*

HARRY B. BRONSON  
DEMOCRATIC MINORITY LEADER

HARRY B. BRONSON  
LEGISLATOR - DISTRICT 24  
P.O. BOX 18564  
ROCHESTER, NEW YORK 14618-0564  
OFFICE: (585) 753-1940  
HOME: (585) 233-8789  
FAX: (585) 486-1121  
E-MAIL: [harry@bronsonatlaw.com](mailto:harry@bronsonatlaw.com)

August 4, 2010

Scott Adair, CFO  
Department of Finance  
402 County Office Building  
39 West Main Street  
Rochester, New York 14614

Dear Scott:

Thank you for meeting with me to discuss my proposal to establish a tiered property tax exemption for capital improvements on residential properties. As we discussed, I would appreciate further clarification of the Administration's hesitancy with this matter.

I am copying Tim Murphy, Director of Real Property Services, and requesting that he submit to me in writing a more detailed account of his concerns with the proposal. Please coordinate this response and provide it to me as soon as possible.

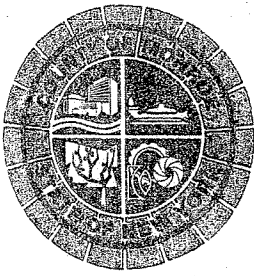
If you have any questions, please feel free to contact my legislative office at (585) 753-1940.

Sincerely,

Harry B. Bronson  
Democratic Minority Leader

cc: Jerry J. Helfer, Assistant County Executive  
Tim Murphy, Director, Real Property Services  
Jeffery R. Adair, President, Monroe County Legislature





# Monroe County Legislature

**RICHARD A. BEEBE**

LEGISLATOR - DISTRICT 6

RICHARD A. BEEBE  
LEGISLATOR - DISTRICT 6  
172 DORSEY ROAD  
ROCHESTER, NEW YORK 14616  
OFFICE: (585) 753-1940  
HOME: (585) 319-4827  
E-MAIL: dickbeebe@hotmail.com

January 31, 2011

President Jeffrey Adair  
Monroe County Legislature  
410 County Office Building  
39 West Main Street  
Rochester, New York 14614

Dear President Adair:

I am writing to you to strongly request you to consider the referral "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties." My staff has reviewed your previous letter of rejection to former Legislator Bronson, where you cited rule 545-26(B) per your decision that my referral contains an "inadequate cost statement." I would like to point out that this rule states that all matters submitted for legislative consideration should contain a fiscal impact statement, as this referral does. It does not grant the Presiding Officer, or any individual for that matter, the authority to consider the validity of such statements as a matter of accepting matters for legislative consideration.

To that point, it has been the recent history of this Honorable Body that the Rules of the Legislature have not been equally applied to proposals from both sides of the aisle. While there are over 50 documented instances where the Presiding Officer has "rejected" Democratic Proposals on similar circumstances, there has not been a single documented case where a proposal from the Republican Majority has faced such scrutiny. Accordingly the following proposals, as well as their fiscal impact/budgetary statements, have all been accepted for legislative consideration and adopted:

- 07-0095      **Re-Authorization of RESCUE** submitted by Legislator Steve Eckel  
"This proposal will have no impact on the expenditures of Monroe County and provides significant potential for increased revenues to Monroe County upon expiration of proposed exemptions."
- 07-0307      **Enact a Local Law to Grant Cold War Era Vets Property Tax Exemptions in Monroe County** submitted by Legislator Dave Malta  
"This action will have no impact on the 2007 County Budget. The first budget impacted will be the 2009 County Budget."
- 07-0359      **Pride of Monroe County Marketing Program (Grow Monroe)** submitted by Legislator Dick Yolevich  
"This action will have no fiscal impact on the 2007 Monroe County Budget."
- 08-0008      **Enacting a Social Host Law to Deter the Consumption of Alcohol by Minors in Monroe County** submitted by Legislator Steve Tucciarello



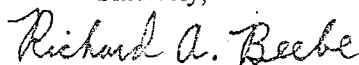
"This local law will have no impact on the 2008 Monroe County Budget and will take effect immediately in accordance with the provisions of the Municipal Home Rule Law and the Monroe County Charter."

- 08-0010      **Posting of Agenda and Minutes of the Monroe County Legislature and Standing Committees on the County Website** submitted by Legislator Dan Quatro  
"This initiative can be performed by existing county personnel and will have no impact on the 2008 Monroe County Budget."
- 08-0083      **Impact of Governor's Proposed 2008-2009 State Budget on Monroe County** submitted by Legislator Tucciarello  
"This action will have no impact on the revenues or expenditures of the current Monroe County budget."
- 08-0236      **Requesting the County Admin to Explore Benefits of a Condensed Work Week...(4 Day)** submitted by Legislators Tony LaFountain and José Cruz  
"This action will have no impact on the 2008 County Budget."
- 08-0301      **Enacting a Local Law that Prohibits Text Messaging While Driving** submitted by Legislators Barker, Hanna and Gumina  
"This Local Law will have no impact on the revenues or expenditures of the current Monroe County budget."
- 08-0327      **Requesting a Report from the Admin Regarding Monroe County's Workplace Violence Prevention Policy** submitted by Legislator Stephen Tucciarello  
"This referral will have no impact on the revenue or expenditures of the 2008 Monroe County Budget."
- 10-0045      **Amending Monroe County Code Chapter 357, Article XII, to Extend the Residential-Commercial Urban Exemption (RESCUE) Program** submitted by Legislator Dan Quatro  
"This Local Law will have no impact on the expenditures of the Monroe County budget and provides significant potential for increased revenues to the Monroe County budget upon the expiration of the proposed exemptions."

Several of these proposals added new duties and responsibilities to the departments within County Administration while others enacted progressive tax breaks that impacted the revenues collected by the County; however the above budget statements in no way quantified or gave value to those items. Each proposal was allowed to be considered by the Legislature and was then adopted.

In efforts of fairness and equality in the application of the Rules of this Honorable Body to all members, I urge you to reconsider my referral "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties" and allow it to be sent to the appropriate committees for consideration by the Legislature.

Sincerely,



Richard A. Beebe  
Legislator - District 6

RAB/jlr

cc: Ted O'Brien, Democratic Minority Leader



*Monroe County Legislature*  
*Office of the President*

JEFFREY R. ADAIR  
PRESIDENT

02-03-11P02:

February 3, 2011

Honorable Richard A. Beebe  
Monroe County Legislature  
408 County Office Building  
Rochester, New York 14614

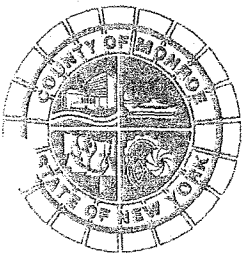
Dear Legislator Beebe:

In accordance with Section 545-26(B) of the Rules of the Monroe County Legislature, I am returning your referral entitled "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties" because it contains an inadequate cost statement.

Your proposal fails to quantify the financial impact of these actions on the County budget, as required by Section 545-26(B) of the Rules of the Monroe County Legislature.

Sincerely,

Jeffrey R. Adair  
President  
Monroe County Legislature



*Monroe County Legislature*  
*Office of the President*

**JEFFREY R. ADAIR**  
PRESIDENT

March 9, 2011

Honorable Richard A. Beebe  
Monroe County Legislature  
408 County Office Building  
Rochester, New York 14614

Dear Legislator Beebe:

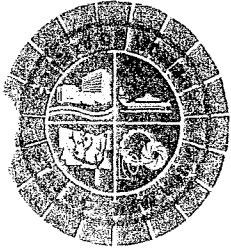
I am once again returning your referral entitled "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties" because it contains an inadequate cost statement.

Your proposal fails to quantify the financial impact of these actions on the County budget, as required by Section 545-26(B) of the Rules of the Monroe County Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey R. Adair", followed by a large, stylized "R" and another signature.

Jeffrey R. Adair  
President  
Monroe County Legislature



*Monroe County Legislature*

**TED O'BRIEN**  
DEMOCRATIC MINORITY LEADER

TED O'BRIEN  
LEGISLATOR - DISTRICT 17  
120 THURLOW AVENUE  
ROCHESTER, NEW YORK 14609  
OFFICE: (585) 753-1940  
HOME: (585) 654-9379  
FAX: (585) 753-1946  
E-MAIL: eobrien@harrishesworth.com

June 2, 2011

Scott Adair, CFO  
402 County Office Building  
39 West Main Street  
Rochester, New York 14614

Dear Scott:

I am writing to request a brief meeting with you to discuss the proposal "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties," at the recommendation of the President of the Legislature.

This proposal was submitted for consideration earlier this year by Legislator Beebe, however it was rejected by the President due to an alleged failure to "quantify the financial impact of these actions on the County Budget." However I would note, as demonstrated in the attached letter, the budget statement used in the referral was very similar, almost verbatim, from referrals that have been previously considered, and adopted, by the Monroe County Legislature.

Notwithstanding, I have been recommended by President Adair to reach out to your office, to discuss ways which this proposal could be improved so that it may be permitted to be considered by the Full Legislature. Please contact Jamie Romeo, staff director to the Democratic Legislative Office, to arrange a time that would work best with your schedule. If you have any questions, please do not hesitate to contact me.

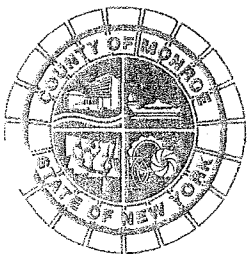
Sincerely,

Ted O'Brien  
Democratic Minority Leader

EMO/jlr

Enc.

cc: Hon. Jeff Adair, President



*Monroe County Legislature*  
*Office of the President*

**JEFFREY R. ADAIR**  
PRESIDENT

October 12, 2011

Honorable Richard A. Beebe  
Monroe County Legislature  
408 County Office Building  
Rochester, New York 14614

10-12-11 P04:51 IN

Dear Legislator Beebe:

I am returning your referral entitled "Enacting a Local Law to Amend Chapter 357 of the Monroe County Code, to Enact a Real Property Tax Exemption for Capital Improvements to Residential Properties" because it contains an inadequate cost statement.

Your proposal fails to quantify the financial impact of these actions on the County budget, as required by Section 545-26(B) of the Rules of the Monroe County Legislature.

Sincerely,

Jeffrey R. Adair  
President  
Monroe County Legislature