

*Monroe County
Clerk of the Legislature*

**Jack Moffitt
Clerk**



**David Grant
Deputy Clerk**

MEMORANDUM

TO: Legislators, Directors, Staff and Media

FROM: Jack Moffitt, Clerk of the Legislature

DATE: January 7, 2019

RE: Matter of Urgency - File No. 19-0001

19-0001 Amending Monroe County Code Chapter 357, Article XII, to Extend Residential-Commercial Urban Exemption (RESCUE) Program - As a Matter of Urgency - Legislator Brian Marianetti

Per President Dr. Joe Carbone, the attached communication is declared to be a Matter of Urgency pursuant to Section 545-24(A)(3) of the Rules of the Monroe County Legislature and will be considered at the January 8, 2019 meeting of the Monroe County Legislature.

Attachments



Monroe County Legislature

BRIAN E. MARIANETTI

MAJORITY LEADER
LEGISLATOR – DISTRICT 7

January 7, 2019

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

OFFICIAL FILE COPY	
No. <u>19000i</u>	
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
URGENT	-L

Subject: Amending Monroe County Code Chapter 357, Article XII, to Extend Residential-Commercial Urban Exemption (RESCUE) Program

Honorable Legislators:

I recommend that this Honorable Body enact a Local Law to extend the Residential-Commercial Urban Exemption (RESCUE) Program for an additional three-year period from 2019 through 2021. I am in receipt of a letter from the County Executive certifying as to the necessity of the immediate passage of this proposed Local Law. The City of Rochester authorized its extension for another three-year period in December 2018. The County could not enact its Local Law until the City Council had adopted its legislation first. The City's taxable status date is February 1, 2019, therefore, it is necessary to adopt this Local Law by January 31, 2019.

The RESCUE program was adopted by the Monroe County Legislature on January 13, 2004 by Local Law No. 1 of 2004 and most recently extended by the Monroe County Legislature on January 12, 2016 by Local Law No. 1 of 2016. The program, a significant economic development and redevelopment tool, is set to expire unless extended by this Honorable Body.

Section 485-a of New York State Real Property Tax Law permits counties containing cities with populations of 50,000 to 1,000,000 that have adopted the RESCUE program to opt into the program, by local law. The intent of the program is to encourage the conversion of underutilized office, retail manufacturing and warehouse buildings to mixed residential-commercial uses in downtown areas of Upstate cities. Properties that are converted from non-residential to mixed residential-commercial use can receive partial exemptions from property taxes and special *ad valorem* levies for up to twelve (12) years. To qualify for the exemptions, the property must be located within the Center City District; owners must invest at least \$250,000 in converting the property; and must provide a minimum of 25% of the total developed space for residential purposes.

Monroe County Legislature
January 8, 2019
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The specific legislative action required is to approve the attached proposed Local Law to extend the Residential-Commercial Urban Exemption (RESCUE) Program.

This Local Law will have no impact on the revenues or expenditures of the current Monroe County budget.

I recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,

A handwritten signature in black ink, appearing to read "BEM", with a long horizontal flourish extending to the right.

Brian E. Marianetti
Monroe County Legislature
District 7

By Legislators _____ and _____

Intro. No. _____

LOCAL LAW NO. ____ OF 2019

AMENDING MONROE COUNTY CODE CHAPTER 357, ARTICLE XII, TO EXTEND RESIDENTIAL-COMMERCIAL URBAN EXEMPTION (RESCUE) PROGRAM

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

Section 1. Chapter 357, Article XII of the Monroe County Code is hereby amended to read as follows:

ARTICLE XII, Residential-Commercial Urban Exemption Program

§357-46. Authorization for exemption.

Pursuant to §485-a of the Real Property Tax Law, and as provided under this section, this Body hereby authorizes an exemption from real property taxation and special ad valorem levies attributable to the increase in assessed value associated with the conversion to mixed residential-commercial use for properties eligible for said exemption.

§357-47. Eligibility.

An eligible real property must be located within the City of Rochester Center City Zoning District. The cost of the conversion to mixed-use residential-commercial shall have a minimum cost of two hundred fifty thousand dollars (\$250,000) and provided further that as a result of the conversion at least twenty-five percent (25%) of the total developed floor space is used for residential purposes.

This local law shall be in effect for the years of 2004 through ~~2021~~2018 assessment rolls. Any property that is granted an exemption on one of those rolls shall remain eligible for the additional years of exemption on that property, provided the property continues to meet the requirements of §485-a.

§357-48. Duration and computation of exemption.

The exemption is calculated as a percentage of the exemption base, which is the increase in assessed value attributable to the conversion. The base shall be determined for each year in which there is such an increase attributed to an eligible conversion. The exemption is to be calculated by the following method:

<u>Year of Exemption</u>	<u>Percentage of Exemption</u>
1 through 8	100% of Exemption Base
9	80% of Exemption Base
10	60% of Exemption Base
11	40% of Exemption Base
12	20% of Exemption Base

§357-49. Application for exemption.

Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribe in such forms and shall be filed in such Assessor's office at least 90 days before the date for filing the final assessment roll.

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 Municipal Home Rule Law.

Deleted language is ~~stricken~~
Added language is underlined

Matter of Urgency
File No. 19-0XXX.LL

ENACTED: Date: _____, 2019 Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF LOCAL LAW: _____



Office of the County Executive

MONROE COUNTY, NEW YORK

Cheryl Dinolfo
County Executive

January 7, 2019

Hon. Joe Carbone
President
Monroe County Legislature
410 County Office Building
Rochester, New York 14614

RE: Amending Monroe County Code Chapter 357, Article XII, to Extend Residential-Commercial Urban Exemption (RESCUE) Program

Dear President Carbone:

I hereby certify as to the necessity of the immediate passage of the proposed Local Law entitled, *Amending Monroe County Code Chapter 357, Article XII, to Extend Residential-Commercial Urban Exemption (RESCUE) Program*.

Thank you for your consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Cheryl Dinolfo", is written over a large, faint watermark of the Monroe County seal.

Cheryl Dinolfo
Monroe County Executive

CD:sew

xc: Thomas VanStrydonck, Deputy County Executive
Michael E. Davis, County Attorney
Hon. Brian E. Marianetti, Majority Leader
Hon. Cynthia W. Kaleh, Minority Leader
Jack Moffitt, Clerk of the Legislature
Jamie L. Slocum, Majority Office
Dennis O'Brien, Minority Office