

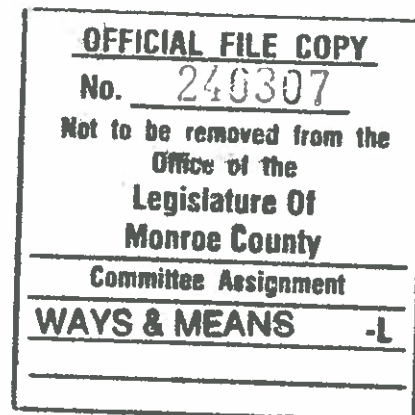


# Office of the County Executive

Monroe County, New York

**Adam J. Bello**  
*County Executive*

September 6, 2024



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

Subject: Erroneous Assessments - Corrections and Cancellations

Honorable Legislators:

I recommend that Your Honorable Body approve the corrections and cancellations of certain Monroe County taxes in the City of Rochester and Town of Chili as per the attached list prepared by the Department of Finance, Real Property Tax Services.

The corrections and cancellations are requested because of a clerical error as described by statute.

**The specific legislative action required** is approval of the taxpayers' applications.

No additional net County support is required in the current Monroe County budget.

I recommend that this matter be referred to the appropriate committee(s) for favorable action by Your Honorable Body.

Sincerely,

A handwritten signature in blue ink, reading "Adam Bello".

Adam J. Bello  
Monroe County Executive

Listed below is pertinent information from applications for corrected tax roll. Real Property Tax Service Agency has the original applications and support material available for review if needed. The Real Property Tax Director is recommending the correction and cancellation of certain Monroe County taxes because the same are erroneous.

The tax account hereinafter set forth lists the tax account number, applicant owner, property location, tax year(s), amount of taxes currently due, amount of corrected taxes, amount of taxes to be cancelled and the reason for their correction.

**City of Rochester:** Tax Account No. 121.63-2-20, Rochester Land Bank Corp, 30 Church St Rochester, NY 14614. Property Location: 123 Ashland St Tax Year: 2024 Amount of Taxes Currently Due: \$6,520.49. Amount of Corrected Taxes Due: \$0. Amount of Taxes to be cancelled: \$6,520.49. This property is part of the Rochester Land Bank. Pursuant to Section 1608 Article 16 of the Not-For-Profit Corporation the Land Bank is exempt from all taxation by the state of New York. The property exemption was not added until after the County/Town tax bills were published resulting in an incorrect tax bill.

**City of Rochester:** Tax Account No. 136.37-1-1.002, City of Rochester Mt. Hope Cemetery, 30 Church Street, Rochester, NY 14614. Property Location: 1133 Mt Hope Ave Tax Year: 2024 Amount of Taxes Currently Due: \$25,524.52. Amount of Corrected Taxes Due: \$0. Amount of Taxes to be cancelled: \$25,524.52. Due to a clerical error this property was incorrectly charged Pure Water charges. This property is tax exempt from all taxation. The Pure Water charges were added before the County/Town tax bill were published resulting in an incorrect tax bill.

**Town of Chili:** Tax Account No. 147.01-1-15, Rochester's Cornerstone Group, 30 Grove St. Pittsford, NY 14534. Property Location: 600 Trade Ct. Tax Year: 2024 Amount of Taxes Currently Due: \$150,249.14. Amount of Corrected Taxes Due: \$111,061.74. Amount of Taxes to be cancelled: \$39,187.40. This property was incorrectly assessed for acreage that is considered by New York State as Type 14 wetland. Due to a clerical error this property was classified as undeveloped vacant industrial land. This error occurred before the County/Town tax bill were published resulting in an incorrect tax bill.

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

Intro. No.  
RESOLUTION NO. \_\_\_\_ OF 2024

**CORRECTION, CANCELLATION AND LEVY OF CERTAIN MONROE COUNTY TAXES IN  
THE CITY OF ROCHESTER AND TOWN OF CHILI.**

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

Section 1. The Director of Finance - Chief Financial Officer is hereby authorized to cancel certain Monroe County taxes as set forth and levied against the following properties:

| <u>Town/Village</u> | <u>Tax Account</u> | <u>Year</u> | <u>Amount<br/>Currently Due</u> | <u>Amount of<br/>Corrected Tax</u> | <u>Amount of<br/>Taxes<br/>To Be Cancelled</u> |
|---------------------|--------------------|-------------|---------------------------------|------------------------------------|------------------------------------------------|
| City of Rochester   | 121.63-2-20        | 2024        | \$ 6,520.49                     | \$ 0.00                            | \$ 6,520.49                                    |
| City of Rochester   | 136.37-1-<br>1.002 | 2024        | \$ 25,524.52                    | \$ 0.00                            | \$ 25,524.52                                   |
| Town of Chili       | 091.54-1-17        | 2024        | \$ 150,249.14                   | \$ 111,061.74                      | \$ 39,187.40                                   |
|                     |                    |             |                                 | Total                              | \$ 71,232.41                                   |

Following are the assessed owners:

| <u>Tax Account Number</u> | <u>Name and Mailing Address</u>                                                   |
|---------------------------|-----------------------------------------------------------------------------------|
| 121.63-2-20               | Rochester Land Bank Corp<br>30 Church St Rm 125B<br>Rochester, NY 14612           |
| 136.37-1-1.002            | City of Rochester- Mt Hope Cemetery<br>30 Church t Rm 125B<br>Rochester, NY 14612 |
| 091.54-1-17               | Rochester's Cornerstone Group<br>30 Grove St<br>Pittsford, NY 14534               |

Section 2. The Controller is hereby authorized to draw an order on the Director of Finance - Chief Financial Officer payable from the Erroneous Assessment Account for the sum of \$71,232.41.

Section 3. The Director of Finance - Chief Financial Officer is authorized to levy the following amount against the following accounts:

|                       |             |
|-----------------------|-------------|
| Monroe County         | \$23,841.86 |
| County Services       | \$2,804.79  |
| Town of Chili         | \$8,586.86  |
| Chili Fire Protection | \$4,456.83  |
| CHS Ambulance         | \$194.22    |

|                                 |                    |
|---------------------------------|--------------------|
| Chili Consolid Drain            | \$408.65           |
| Pure Water Capital Charge RT221 | \$10,454.45        |
| Pure Water O/M Gal RT22         | <u>\$20,484.75</u> |
|                                 | \$71,232.41        |

Section 4. The Application for Corrected Real Property Tax, and duplicate copy thereof, for the tax account number set forth in Section 1 hereof is marked approved, and the correct extension of taxes in the amount set forth in Section 1 hereof is entered on each such application and duplicate copy thereof.

Section 5. It is hereby ordered that the corrected taxes for said tax account number is in the amount set forth in Section 1 hereof, and the officer having jurisdiction of the tax roll is hereby directed to so correct such roll.

Section 6. The Director of Real Property Tax Services is hereby authorized to transmit immediately to the officer having jurisdiction of the tax roll a certified copy of this resolution and the original of each application that has been marked approved, and also to mail to the applicants a notice of approval for each application that has been marked approved.

Section 7. This resolution shall take effect in accordance with Section C2-7 of the Monroe County Charter.

Ways and Means Committee; September 24, 2024 - CV:

File No.

ADOPTION: DATE: \_\_\_\_\_

VOTE: \_\_\_\_\_

ACTION BY THE COUNTY EXECUTIVE:

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

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

SIGNATURE: \_\_\_\_\_ DATED: \_\_\_\_\_ EFFECTIVE DATE OF RESOLUTION \_\_\_\_\_