Town of Canandaigua

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Established 1791

The following resolution was acted upon by the Canandaigua Town Board on July 17, 2023.

<u>RESOLUTION NO.2023 - 192: RESOLUTION REQUESTING AN EQUITABLE TAX RATE ASSESSMENT BY ONTARIO COUNTY</u>

WHEREAS, the Town of Canandaigua recognizes the importance of equitable tax assessments and fair taxation practices; and

WHEREAS, it has come to the attention of the Town Board of the Town of Canandaigua not all municipalities in Ontario County are currently assessed at 100% valuation; and

WHEREAS, certain residents of municipalities who have completed a revaluation as of the July 1, 2023 final tax roll with 100% valuation will be subject to substantially higher real property tax dollars than in previous years, resulting in additional tax revenue for Ontario County; and

WHEREAS, it is imperative that Ontario County ensures fairness and consistency in tax assessments and seeks to mitigate the potential burden on residents as a result of increased tax rates; and

WHEREAS, if Ontario County were to hold the line on the tax levy consistent with cost of living adjustments, it would be appropriate to reduce the base tax rate from the 2023 budgeted tax rate of \$6.31 per thousand dollars of assessed value to a lower rate for the year 2024; and

WHEREAS, in 2023, residents of the Town of Canandaigua paid \$7.33 per thousand dollars of assessed value for Ontario County taxes, resulting in a total contribution of \$10,367,455 in real property taxes to Ontario County based on a taxable value of \$1,414,386,748; and

WHEREAS, for 2024, if Ontario County intends to collect the same amount of \$10,367,455 from Town of Canandaigua residents along with a 3% cost of living increase, the amount needed to be collected should be adjusted to \$10,678,478; and

WHEREAS, considering the Town of Canandaigua's taxable value as of July 1, 2023, which stands at \$1,930,935,285, it is reasonable to lower the Ontario County tax rate for residents of the Town of Canandaigua to \$5.53 in order to generate the same amount of tax revenue for Ontario County, including a 3% increase for cost of living adjustments.

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Canandaigua:

- 1. That the Town Board of the Town of Canandaigua formally requests Ontario County to assess the 2024 tax rate equitably, taking into account the variations in valuation among municipalities.
- 2. That Ontario County is urged to consider the potential impact of increased tax rates on residents who have completed a revaluation with 100% valuation, and to adopt measures that mitigate any undue financial burden on these residents.
- 3. That Ontario County is requested to hold the line on the tax levy consistent with cost of living adjustments, leading to a reduction in the base tax rate for the year 2024.

4. That the Ontario County tax rate for the Town of Canandaigua should be lowered to \$5.53 per thousand dollars of assessed value to ensure that the same amount of tax revenue is generated from Town of Canandaigua residents, including a 3% increase for cost of living adjustments.

BE IT FURTHER RESOLVED, the Town Clerk of the Town of Canandaigua is directed to provide a copy of this resolution to Town of Canandaigua Supervisor Jared Simpson, all members of the Ontario County Board of Supervisors, Ontario County Administrator Christopher DeBolt, Town of Canandaigua Town Manager Doug Finch; and

BE IT FINALLY RESOLVED, the Town Clerk of the Town of Canandaigua is directed to post a certified copy of this resolution on the Town of Canandaigua's website, and social media platforms to share this information with the residents of the Town of Canandaigua

Motion made by Council Member Sauter, seconded by Council Member Rudolph

4 Ayes: Casey, Fennelly, Rudolph, Sauter

STATE OF NEW YORK} County of Ontario} Town of Canandaigua}

I DO HEREBY CERTIFY that I have compared the preceding with the original thereof, on file and on record in the Town Clerk's office, and that the same is a correct copy and transcript therefrom and of the whole of said original; and that said original was duly adopted at a meeting of the Town Board held at Canandaigua, New York, on July 17, 2023.

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Given under my hand and the official seal of said Town, at Canandaigua NY, in said county, on June 18, 2023