



February 12, 2024

Hon. Willie Lightfoot
Rochester City Council
30 Church Street
Rochester, NY 14614

Dear Councilmember Lightfoot:

I have received your letter dated Feb. 9 regarding the 2024 Citywide Property Reassessment, and I understand your concerns. Many members of my administration, led by our City Assessor and including team members from the Finance Department, Office of Management and Budget, Mayor's Office, Communications Bureau, Law Department, and others, have been working diligently on this reassessment for more than a year.

You may have missed some of the community outreach the team has conducted, so I've attached a quick summary of the efforts we have undertaken since last year to communicate about this important topic.

As we shared in our work session with City Council, the City of Rochester has committed to New York State to conduct a quadrennial assessment. These every-four-years assessments follow New York State guidelines, are weighted heavily by comparable sales across the city, and utilize complex regression analysis and appropriate property-by-property adjustments.

In addition, as you know, an increase in property values does not automatically result in an increase in property taxes, as the tax levy formula will be impacted by the city's overall increase in property values. I am happy to have our Finance team walk you through how that process works – but it also requires that we finalize the 2024 assessment.

Delaying this year's quadrennial reassessment is not a sound approach and will have unintended consequences. A delay would put me in a position of ignoring current market values, which would actually negatively impact homeowners who would otherwise receive a tax decrease and could shift the tax burden to homeowners.

Ultimately, property values are increasing and are unlikely to revert back to pre-2020 values. I believe it is critical that we remain transparent and current as it relates to actual property valuations in the City of Rochester.

It is important to note that the City of Rochester is not the only municipality experiencing surprise over the impact that the housing market has made on its property owners. This is a reality that is affecting the nation, and especially the Greater Rochester area.

We appreciate your help in sharing factual information about the reassessment, the true impact of the reassessment on property taxes (a higher assessment does not automatically mean higher property taxes), and the resources available to people who qualify for tax credits and exemptions. In addition, please share information about the formal Board of Assessment Reviews process and its March 19 deadline.

We look forward to working with you to support constituents who may find themselves in a difficult position; there are resources that we can provide. Every person's property and personal situation is unique, and this is why we have encouraged people to reach out and make appointments with the City Assessor. More than 5,000 individuals have signed up.

I appreciate your partnership and look forward to our continued work together solving complex challenges. I look forward to speaking with you soon and my office will follow up.

Sincerely,



Malik D. Evans
Mayor

cc: Council President Miguel Meléndez;
Council Vice President LaShay Harris;
Councilmembers Mitch Gruber, Mary Lupien, Stanley Martin, Bridget Monroe,
Michael Patterson, Kim Smith

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