FEBRUARY 23, 2006

FINANCE & MANAGEMENT COMMITTEE REPORT NO. 4

ALL MEMBERS PRESENT EXCEPT LEGISLATOR KONST. CHAIRMAN MARINELLI PRESENT AS EX-OFFICIO MEMBER.

- 1. RESOLVED, the following items are hereby received and filed:
- a. COMM. 32E-7 (2005)

COUNTY EXECUTIVE: Management Initiatives

(3-0) Legislator Marinelli not present.

2. COMM. 2D-3 (2006)

AS AMENDED

BUDGET, MANAGEMENT & FINANCE

WHEREAS, the Erie County Director of Real property Tax Services has received applications for corrected tax billings and / or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556 and

WHEREAS, the Director has investigate the validity of such applications (see attached listing) now therefore be it,

RESOLVED, that petitions numbered 206050 through 206089 inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Services and be charged back to the applicable towns and / or cities.

FISCAL YEAR	2006	Petition No.	206050
	OWNER	Cancel	\$215.89

S-B-L 77.49-5-6 140200 BUFFALO

Acct. No. 112 \$215.89 County

Acct. No. 132 \$0.00 Town/SpecialDist/School

<u>Charge To:</u> 140200 BUFFALO \$0.00

CANCEL - CLERICAL ERROR, THE RPTL 520 WAS PLACED ON THIS PARCEL IN ERROR. THE 2005 COUNTY TAX DID NOT HAVE AN EXEMPTION ON THE TAX BILL. RPTL 550(2)A.

FISCAL YEAR	2006	Petition No.	206051
	ASSESSOR	Cancel	\$965.70

S-B-L 27.03-1-4 142289 AMHERST

Acet. No. 112 \$0.00 County

Acct. No. 132 \$965.70 Town/SpecialDist/School

Charge To: 142289 AMHERST \$965.70

CANCEL - CLERICAL ERROR, THE SPECIAL DISTRICT FOR SEWER TAX USED THE WRONG GALLONAGE. THE GALLONAGE USED WAS 802 AND SHOULD BE 497. RPTL 550(2)E

FISCAL YEAR	2005	Petition No.	206052
	ASSESSOR	Refund	\$38.94

S-B-L 28.33-1-79 142289 AMHERST

Acct. No. 112 \$0.00 County

Acct. No. 132 \$38.94 Town/SpecialDist/School

Charge To:142289 AMHERST\$38.94Relevy School\$38.94142203 WILLIAMSVILLE

CENT

REFUND - CLERICAL ERROR, THE ASSESSED VALUE WAS 96,000 AND SHOULD BE 94,000 ON THE TAX ROLL. RPTL 550(2)A CHECK FOR: MARIE COPPOLA

FISCAL YEAR 2006 Petition No. 206053

ASSESSOR Cancel \$24.13

S-B-L 28.33-1-79 **142289 AMHERST**

Acct. No. 112 \$10.05 County

Acct. No. 132 \$14.08 Town/SpecialDist/School

22029 SWORMSVILE FIRE PROTECTION \$2.56

<u>Charge To:</u> 142289 AMHERST \$11.52

CANCEL - CLERICAL ERROR, THE ASSESSED VALUE WAS ENTERED INCORRECTLY ON THE TAX ROLL. THE ASSESSMENT WAS 96,000 AND SHOULD BE 94,000. RPTL 550(2)A

FISCAL YEAR 2006 206054 Petition No. ASSESSOR Cancel \$22.16 **S-B-L** 41.07-4-2.1/37B **142289 AMHERST** Acct. No. 112 \$0.00 County \$22.16 Town/SpecialDist/School Acct. No. 132 \$22.16 **142289 AMHERST Charge To:**

CANCEL - CLERICAL ERROR, THE GALLONAGE USED ON THE SEWER TAX WAS INCORRECT. THE GALLONAGE WAS 50 AND SHOULD BE 43. RPTL 550(2)E

FISCAL YEAR 2005 Petition No. 206055

ASSESSOR **Refund** \$584.05

S-B-L 55.18-5-8 **142289 AMHERST**

Acct. No. 112 \$0.00 County
Acct. No. 132 \$584.05 Town/SpecialDist/School

Charge To: \$584.05 \$584.05

Relevy School \$584.05 142207 SWEET HOME

CENTRAL

REFUND - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 41,700 (30%) WAS OMITTED IN ERROR FROM THE TAX ROLL. RPTL 550(2)C CHECK FOR: FRANK G ANTHONY

FISCAL YEAR 2006 Petition No. 206056

ASSESSOR Cancel \$702.30

S-B-L 55.18-5-8 **142289 AMHERST**

Acct. No. 112 \$349.40 County

Acct. No. 132 \$352.90 Town/SpecialDist/School

<u>Charge To:</u> 142289 AMHERST \$352.90

CANCEL - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 69,500 (50%) WAS OMITTED FROM THE TAX ROLL IN ERROR. RPTL 550(2)C

FISCAL YEAR 2005 Petition No. 206057

ASSESSOR Refund \$1,207.25

S-B-L 55,20-6-29 **142289 AMHERST**

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,207.25 Town/SpecialDist/School

 Charge To:
 142289 AMHERST
 \$1,207.25

 Relevy School
 \$1,207.25
 142203 WILLIAMSVILLE

CENT

REFUND - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 62,000 (40%) WAS OMITTED FROM THE TAX ROLL IN ERROR. RPTL 550(2)C CHECK FOR: GERALD SILVERMAN & WIFE

FISCAL YEAR 2006 Petition No. 206058

ASSESSOR Cancel \$548.20

S-B-L 55.20-6-29 **142289 AMHERST**

Acct. No. 112 \$272.74 County

Acct. No. 132 \$275.46 Town/SpecialDist/School

Charge To: 142289 AMHERST \$275.46

CANCEL - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 7,750 WAS MISCALCULATED ON THE TAX ROLL. THE CORRECT AMOUNT IS 62,000 (40%) RPTL 550(2)B

FISCAL YEAR 2006 Petition No. 206059 ASSESSOR \$2,662.00 Cancel **S-B-L** 68.07-1-33 **142289 AMHERST** Acct. No. 112 \$0.00 County \$2,662.00 Town/SpecialDist/School Acct. No. 132 **Charge To: 142289 AMHERST** \$2,662.00

CANCEL - CLERICAL ERROR, THE SEWER TAX WAS MISCALCULATED ON THE TAX ROLL. THE AMOUNT USED 941 WHEN IT SHOULD BE 0. RPTL 550(2)E

FISCAL YEAR 2006 Petition No. 206060 ASSESSOR Cancel \$82.00 **S-B-L** 68.13-8-23 **142289 AMHERST** Acct. No. 112 \$0.00 County Town/SpecialDist/School Acct. No. 132 \$82.00 Charge To: **142289 AMHERST** \$82.00

CANCEL - CLERICAL ERROR, THE SIDEWALK ASSESEMENT ON THE TAX ROLL IS INCORRECT. THE UNITS USED WAS 440 AND SHOULD BE 358. RPTL 550(2)E

FISCAL YEAR 2006 Petition No. 206061 ASSESSOR Cancel \$847.00 **S-B-L** 227.0-6-6.12 142600 BOSTON Acct. No. 112 \$0.00 County

Acct. No. 132 \$847.00 Town/SpecialDist/School Charge To: 142600 BOSTON \$847.00

CANCEL CLERICAL ERROR, THIS PARCEL WAS CHARGED ON THE TAX ROLL FOR GARBAGE TAX WHEN IT HAS A PRIVATE CONTRACTOR FOR REFUSE. RPTL 550(2)E

FISCAL YEAR 2006 Petition No. 206062 ASSESSOR Cancel \$332.64

S-B-L 240.00-3-7 142600 BOSTON

> \$243.27 Acct. No. 112 County Town/SpecialDist/School Acct. No. 132 \$89.37 \$89.37

Charge To: **142600 BOSTON**

CANCEL - CLERICAL ERROR, THE AGRICULTURAL EXEMPTION IN THE AMOUNT OF 48,226 WAS OMITTED FROM THE TAX ROLL IN ERROR. RPTL 550(2)C

FISCAL YEAR 2006 Petition No. 206063 ASSESSOR \$67.10 Refund

S-B-L 91.12-1-24 143089 CHEEKTOWAGA

> \$67.10 County Acct. No. 112 Town/SpecialDist/School Acct. No. 132 \$0.00

Charge To: 143089 CHEEKTOWAGA \$0.00

REFUND - CLERICAL ERROR. THE SENIOR EXEMPTION IN THE AMOUNT OF 8,385 WAS MISCALCULATED ON THE TAX ROLL. THE CORRECT AMOUNT IS 16,770 (30%) RPTL 550(2)B

CHECK FOR: ALEXANDER SUBAR

FISCAL YEA	R 2006	Petition No.	206064			
	ASSESSOR	Cancel	\$190.00			
S-B-L 91.2	0-7-24	14308	9 СНЕЕКТОЖ	VAGA		
<u>Charge To:</u>	Acct. No. Acct. No. 14		\$0.00 \$190.00	3		
SHOULD NO	CANCEL - CLERICAL ERROR, THE SPECIAL DISTRICT FOR CONSOLDATED SEWER SHOULD NOT HAVE INCLUDED WATER USAGE. RPTL 550(2)E FISCAL YEAR 2006 Petition No. 206065					
	ASSESSOR	Refund	\$26.48			
S-B-L 43.1	6-4-20	14320	0 CLARENCE			
32101 EF <u>Charge To:</u>	Acct. No. Acct. No. RIE CO SEWER DIS 14	132	\$14.77 \$11.71	3		
REFUND - CLERICAL ERROR, THE ASSESSED VALUE WAS 185,000 AND SHOULD BE IN THE AMOUNT OF 182,000 ON THE TAX ROLL. RPTL 550(2)A CHECK FOR: DAVID & DIANE ZYCH						
FISCAL YEA	R 2006	Petition No.	206066			
	ASSESSOR	Cancel	\$1,252.80			
S-B-L 43.1	7-5-2	14320	0 CLARENCE			
22106 EG	Acct. No. Acct. No. CSD #5 USER CHA	132	\$0.00 \$1,252.80	County Town/SpecialDist/School		
Charge To:		3200 CLARENCE	J	\$0.00		

CANCEL - CLERICAL ERROR, THE ERIE COUNTY SEWER USER CHARGE WAS MISCALCULATED ON THE TAX ROLL. THE AMOUNT USED WAS 773 AND SHOULD BE 341. RPTL 550(2)E

FISCAL YEAR 2006 Petition No. 206067 \$2,522.50 ASSESSOR Cancel 143200 CLARENCE **S-B-L** 70.12-1-20.1 Acct. No. 112 \$0.00 County \$2,522.50 Town/SpecialDist/School Acct. No. 132 Charge To: 143200 CLARENCE \$2,522.50 CANCEL - CLERICAL ERROR, THE IDA EXEMPTION FOR THE TOWN TAX WAS REMOVED IN ERROR ON THE TAX ROLL. RPTL 550(2)C

FISCAL YEAR 2004 Petition No. 206068 ASSESSOR Refund \$497.98 143200 CLARENCE **S-B-L** 82.10-1-10

\$0.00 County Acct. No. 112

\$497.98 Town/SpecialDist/School Acct. No. 132

41854 BASIC STAR EXEMPTION \$497.98

Charge To: 143200 CLARENCE \$0.00

REFUND - CLERICAL ERROR, THE BASIC STAR IN THE AMOUNT OF 30,000 WAS OMITTED FROM THE TAX ROLL IN ERROR. RPTL 550(2)C CHECK FOR: ROBERT LUNZ CLARENCE CENTRAL

FISCAL YEAR 2005 Petition No. 206069 ASSESSOR Refund \$511.47

S-B-L 82.10-1-10 143200 CLARENCE

> Acct. No. 112 \$0.00 County

Acct. No. 132 \$511.47 Town/SpecialDist/School

41854 BASIC STAR EXEMPTION \$511.47

<u>Charge To:</u> 143200 CLARENCE \$0.00

REFUND - CLERICAL ERROR, THE BASIC STAR EXEMPTION IN THE AMOUNT OF 32,380 WAS OMITTED FROM THE TAX ROLL IN ERROR. RPTL 550(2)C CHECK FOR: ROBERT LUNZ CLARENCE CENTRAL

FISCAL YEAR 2005 Petition No. 206070 ASSESSOR Refund \$514.43

S-B-L 210.13-1-4 144000 EDEN

Acct. No. 112 \$0.00 County

Acct. No. 132 \$514.43 Town/SpecialDist/School

41854 BASIC STAR EXEMPTION \$514.43

Charge To: 144000 EDEN \$0.00

REFUND - CLERICAL ERROR, THE BASIC STAR EXEMPTION IN THE AMOUNT OF 24,470 WAS OMITTED FROM THE TAX ROLL IN ERROR. RPTL 550(2)C CHECK FOR: DAVID FLOWERS II EDEN CENTRAL

FISCAL YEAR 2006 Petition No. 206071 ASSESSOR Cancel \$9.57

S-B-L 220.00-2-11./A 144489 EVANS

Acct. No. 112 \$3.00 County
Acct. No. 132 \$6.57 Town/SpecialDist/School

44020 ANGOLA-EVANS FIRE PROTECT \$1.29

44068 ERIE CO SEW DST 2 \$0.10 44070 ERIE CO SEW DST 2 \$0.10 44093 ERIE CO SEW DST 2 \$0.16

Charge To: 144489 EVANS \$4.92

CANCEL - CLERICAL ERROR, THE ASSESSED VALUE WAS ENTERED INCORRECTLY ON THE TAX ROLL. THE ASSESSMENT WAS 40,304 AND SHOULD BE 39,881. RPTL 550(2) A

FISCAL YEAR 2006 Petition No. 206072

ASSESSOR Cancel \$348.21

S-B-L 235.00-2-36 **144489 EVANS**

Acct. No. 112 \$114.10 County

Acct. No. 132 \$234.11 Town/SpecialDist/School

44020 ANGOLA-EVANS FIRE PROTECT \$47.66

<u>Charge To:</u> 144489 EVANS \$186.45

CANCEL - UNLAWFUL ENTRY, PARCEL IS OWNED BY THE TOWN OF EVANS AND SHOULD BE IN ROLL SECTION 8 . MAKING IT WHOLLY EXEMPT. RPTL 550(7)A

FISCAL YEAR 20069 Petition No. 206073

ASSESSOR Cancel \$626.93

S-B-L 38.13-2-9.1 144600 GRAND ISLAND

Acct. No. 112 \$392.78 County

Acct. No. 132 \$234.15 Town/SpecialDist/School

Charge To: 144600 GRAND ISLAND \$234.15

CANCEL - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 41,440 (50%) WAS OMITTED FROM THE ROLL IN ERROR. RPTL 550(2)C

FISCAL YEAR 2004 Petition No. 206074

ASSESSOR **Refund** \$114.00

S-B-L 49.08-1-19 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County

Acct. No. 132 \$114.00 Town/SpecialDist/School

<u>Charge To:</u> 144600 GRAND ISLAND \$114.00

REFUND - CLERICAL ERROR, THE SPECIAL DISTRICT TAX FOR GARBAGE WAS CHARGED FOR 2 UNITS WHEN IT SHOULD ONLY BE 1 UNIT. RPTL 550(2)E CHECK FOR: JAY C FARQUHARSON

FISCAL YEAR 2005 Petition No. 206075

ASSESSOR Refund \$128.00

S-B-L 49.08-1-19 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County

Acct. No. 132 \$128.00 Town/SpecialDist/School

<u>Charge To:</u> 144600 GRAND ISLAND \$128.00

REFUND - CLERICAL ERROR, THE SPECIAL DISTRICT TAX FOR GARBAGE WAS FOR 2 UNITS ON THE TAX ROLL AND SHOULD HAVE BEEN FOR 1 UNIT. RPTL 550(2)E CHECK FOR: JAY C FARQUHARSON

FISCAL YEAR 2006 Petition No. 206076

ASSESSOR Cancel \$123.00

S-B-L 49.08-1-19 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County

Acct. No. 132 \$123.00 Town/SpecialDist/School

Charge To: 144600 GRAND ISLAND \$123.00

CANCEL - CLERICAL ERROR, THE SPECAIL DISTRICT TAX FOR GARBAGE WAS FOR 2 UNITS ON THE TAX ROLL WHEN IT SHOULD HAVE BEEN FOR 1 UNIT. RPTL 550(2)E

FISCAL YEAR 2005 Petition No. 206077

ASSESSOR Refund \$1,186.27

S-B-L 151.54-6-1.2

144889 HAMBURG

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,186.27 Town/SpecialDist/School

<u>Charge To:</u> 144889 HAMBURG \$1,186.27

Relevy School \$1,186.27 144804 FRONTIER

CENTRAL

REFUND - ERROR IN ESSENTIAL FACT, HOME DESTROYED BY FIRE ON 12/23/04. THE ASSESSED VALUE WAS 60,000 AND SHOULD BE 4,200 LAND ONLY. RPTL 550(3)A

CHECK FOR: DONALD & MARGARET PALMER

FISCAL YEAR 2006 Petition No. 206078

ASSESSOR Cancel \$1,005.84

S-B-L 151.54-6-1.2 **144889 HAMBURG**

Acct. No. 112 \$401.92 County

Acct. No. 132 \$603.92 Town/SpecialDist/School

48178 EC#3 BLASDELL \$375.48

Charge To: 144889 HAMBURG \$228.44

CANCEL - ERROR IN ESSENTIAL FACT, THE HOME WAS DESTROYED BY FIRE ON 12/23/04. THE ASSESSNMENT WAS 60,000 AND SHOULD BE 4,200 LAND ONLY. RPTL 550(3)A

FISCAL YEAR 2006 Petition No. 206079

ASSESSOR **Refund** \$120.00

S-B-L 93.15-4-67 145289 LANCASTER

Acct. No. 112 \$0.00 County

Acct. No. 132 \$120.00 Town/SpecialDist/School

52499 EC4 FOOTG \$120.00

Charge To: 145289 LANCASTER \$0.00

REFUND - CLERICAL ERROR, THE FOOTAGE FOR SEWER DISTRICT TAX WAS APPLIE IN ERROR ON THE TAX ROLL. RPTL 550(2)E CHECK FOR: JEROME D HUEFNER

FISCAL	YEAR	2006	Petition No.	206080		
		ASSESSOR	Cancel	\$240.00		
S-B-L	93.13-3-15	5	145289 LA	ANCASTE	R	
		Acct. No. 112	=	\$0.00	County	
5240	99 EC4 FO	Acct. No. 132	² \$240.00	\$240.00	Town/SpecialDist/School	
<u>Charge</u>			3240.00 89 LANCASTER		\$0.00	
	CANCEL - CLERICAL ERROR, THE SPECIAL DISTRICT TAX FOR SEWER INCORRECTLY					
FISCAL		2006	RCEL. RPTL 550(2)E Petition No.	206081		
		ASSESSOR	Cancel	\$249.86		
S-B-L	20.00-2-48	3	145689 NI	EWSTEAD		
		Acct. No. 112	2	\$192.57	County	
<u>Charge</u>	e To :	Acct. No. 132 14568	2 89 NEWSTEAD	\$57.29	•	
CANCEL - CLERICAL ERROR, THE SENIOR EXEMPTION IN THE AMOUNT OF 37,650						

(50%) WAS OMITTED IN ERROR FROM THE TAX ROLL FOR THIS PARCEL. RPTL 550(2)C

FISCAI	L YEAR	2006	Petition No.	206082	
		ASSESSOR	Cancel	\$402.23	
S-B-L	21.00-3-1	6	145689 N	NEWSTEAD	
		Acct. No. 112		\$0.00	County

Acct. No. 132 \$402.23 Town/SpecialDist/School 56126 WD #10 PHASE 1 \$402.23

20120 WD #10111A3E 1 \$402.23

<u>Charge To:</u> 145689 NEWSTEAD \$0.00

CANCEL - UNLAWFUL ENTRY, THIS PARCEL IS NOT IN WATER DISTRICT 10 PHASE 1 & 1A. RPTL 550(7)B

FISCAL YEAR 2006 Petition No. 206083

ASSESSOR Cancel \$27.46

S-B-L 85.00-2-18.2 **145689 NEWSTEAD**

Acct. No. 112 \$21.17 County

Acct. No. 132 \$6.29 Town/SpecialDist/School

Charge To: 145689 NEWSTEAD \$6.29

CANCEL - CLERICAL ERROR, THE VETERAN'S EXEMPTION IN THE AMOUNT OF 4,139 WAS MISCALCULATED ON THE TAX ROLL. THE CORRECT AMOUNT IS 8,279. RPTL 550(2)B

FISCAL YEAR 2006 Petition No. 206084

ASSESSOR Cancel \$176.61

S-B-L 185.14-2-4 146089 ORCHARD PARK

Acct. No. 112 \$0.00 County

Acct. No. 132 \$176.61 Town/SpecialDist/School

Charge To: 146089 ORCHARD PARK \$176.61

CANCEL - CLERICAL ERROR, THE GARBAGE TAX WAS ADDED TO THIS PARCEL IN ERROR. THIS IS VACANT LAND. RPTL 550(2)E

FISCAL YEAR Petition No. 206085 2006 ASSESSOR Cancel \$102.99 **S-B-L** 53.37-5-7 146489 TONAWANDA Acct. No. 112 \$0.00 County \$102.99 Town/SpecialDist/School Acct. No. 132 146489 TONAWANDA \$102.99 Charge To: CANCEL - CLERICAL ERROR, THE RPTL 520 WAS POSTED TO THIS ACCOUNT IN ERROR. RPTL 550(2)E Petition No. 206086 FISCAL YEAR 2006 ASSESSOR Cancel \$6,608.92 **S-B-L** 79.022-4-2.2 146489 TONAWANDA Acct. No. 112 \$0.00 County \$6,608.92 Town/SpecialDist/School Acct. No. 132 \$6,608.92 Charge To: 146489 TONAWANDA CANCEL - CLERICAL ERROR, THE SPECIAL DISTRICT FOR SANITARY SEWER WAS ENTERED INCORRECTLY ON THE TAX ROLL. THE FOOTAGE USED WAS 3900 FT AND SHOULD BE 39 FT. RPTL 550(2)E 206087 FISCAL YEAR 2006 Petition No. ASSESSOR Cancel \$27,438.05 **S-B-L** 555.00-12-1.1 146489 TONAWANDA

\$0.00

\$27,438.05

County

\$27,438.05

Town/SpecialDist/School

Acct. No. 112

Acct. No. 132

146489 TONAWANDA

Charge To:

CANCEL - CLERICAL ERROR, THE SANITARY SEWER AND GARBAGE SPECIAL DISTRICT TAX NEEDS TO BE REMOVED PER COURT ORDER. RPTL 550(2)E

FISCAL YEAR 2005 Petition No. 206088

ASSESSOR Refund \$50.46

S-B-L 134.56-1-34 146800 WEST SENECA

Acct. No. 112 \$0.00 County

Acet. No. 132 \$50.46 Town/SpecialDist/School

Charge To: 146800 WEST SENECA \$50.46

REFUND - UNLAWFUL ENTRY, SPECAIL DISTRICT SANITARY SEWER 8 TAX WAS ADDED IN ERROR TO THIS PARCEL ON THE TAX ROLL. RPTL 550(7)B CHECK FOR: WIMBLEDON VILLAGE HOMEOWNERS ASSOC INC

FISCAL YEAR 2006 Petition No. 206089

ASSESSOR Cancel \$50.55

S-B-L 134.56-1-34 146800 WEST SENECA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$50.55 Town/SpecialDist/School

Charge To: 146800 WEST SENECA \$50.55

CANCEL - UNLAWFUL ENTRY, SPECIAL DISTRICT SANITARY SEWER 8 TAX WAS ADDED TO THIS PARCEL IN ERROR ON THE TAX ROLL. RPTL 550(7)B (3-0) Legislator Marinelli not present.

DEMONE A. SMITH CHAIRMAN