

APRIL 17, 2008

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 6

ALL MEMBERS PRESENT.

1. RESOLVED, the following items are hereby received and filed:
 - a. INTRO 6-17 (2008)
MILLS, RANZENHOFER, RATH & KONST: Directing the County Comptroller to Verify the Savings to Erie County Taxpayers by Issuing Mirror Bonds (5-0)
 - b. COMM. 7E-17 (2008)
MARINELLI: Written Testimony Delivered to NYS Commission on Property Tax Relief (5-0)
 - c. COMM. 7M-5 (2008)
TOWN OF COLLINS: Certified Resolution Opposing Both Replacing Elected Assessors with Appointed Assessors and Divesting All Villages of Assessment Duties (5-0)
2. COMM. 17D-2 (2007) **AS AMENDED**
DIRECTOR OF REAL PROPERTY TAX SERVICES
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 investigated the validity of such applications (see attached listing).

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 208137 through 208157, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities:

FISCAL YEAR	2008	Petition No.	208,137.00
	ASSESSOR	Refund	\$1,526.97

S-B-L	23.12-1-17	144600 GRAND ISLAND	
		Acct. No. 112	\$512.76 County
		Acct. No. 132	\$1,014.21 Town/SpecialDist/School
		46104 CONSOLIDATED WATER	\$277.63
		46318 CONSOLIDATED SEWER	\$382.63
		<u>Charge To :</u>	144600 GRAND ISLAND \$353.95

RPTL 550(2): ASSESSED VALUE CALCULATED INCORRECTLY
REFUND TO BE ISSUED TO: LUCY NOELLE, INC.

FISCAL YEAR	2007	Petition No.	208,138.00
	ASSESSOR	Refund	\$1,839.91

S-B-L	23.12-1-17	144489 EVANS	
		Acct. No. 112	\$0.00 County
		Acct. No. 132	\$1,839.91 Town/SpecialDist/School
		<u>Charge To :</u>	144489 EVANS \$1,839.91
		Relevy School	\$1,839.91 144601 GRND ISLN

CENTRAL

RPTL 550(2): ASSESSED VALUE CALCULATED INCORRECTLY
REFUND TO BE ISSUED TO: LUCY NOELLE, INC.

FISCAL YEAR	2008	Petition No.	208,139.00
	ASSESSOR	Refund	\$589.08

S-B-L	113.20-3-12	143089 CHEEKTOWAGA	
		Acct. No. 112	\$220.51 County
		Acct. No. 132	\$368.57 Town/SpecialDist/School
		<u>Charge To :</u>	143089 CHEEKTOWAGA \$368.57

RPTL 550(2): FAILED TO APPLY DISABLED VET EXEMPTION
REFUND TO BE ISSUED TO: JOSHUA BURCH

FISCAL YEAR	2007	Petition No.	208,140.00
	ASSESSOR	Refund	\$683.90

S-B-L 250.06-1-39.1 144489 EVANS

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$683.90	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS	\$683.90	\$683.90
	Relevy School	\$683.90	144401 LAKE SHORE

CENTRAL

RPTL 550(2): FAILED TO APPLY AGED EXEMPTION
REFUND TO BE ISSUED TO: LUCILLE SCIOLINO
CANCEL THE RELEVIED SCHOOL AMOUNT ON 2008 TAX BILL

FISCAL YEAR	2008	Petition No.	208,141.00
	ASSESSOR	Cancel	\$400.45

S-B-L 250.09-1-39.1 144489 EVANS

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$400.45	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS	\$400.45	\$400.45

RPTL 550(2): ERROR IN FILING AGED EXEMPTION
NEW TAX BILL TO BE ISSUED TO: LUCILLE SCIOLINO

FISCAL YEAR	2008	Petition No.	208,142.00
	ASSESSOR	Refund	\$149.00

S-B-L 235.13-2-29.2 144489 EVANS

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$149.00	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS	\$149.00	\$149.00

RPTL 550(2): GARBAGE FEE BILLED IN ERROR
REFUND TO BE ISSUED TO: GARY W & SHARON A WELSH

FISCAL YEAR	2006	Petition No.	208,143.00
	ASSESSOR	Refund	\$9.60

S-B-L 250.06-1-28.1 144489 EVANS

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$9.60	Town/SpecialDist/School
	44101 EC2 FOOTAGE	\$9.60	
<u>Charge To:</u>	144489 EVANS	\$0.00	\$0.00

RPTL 550(2): INCORRECT FOOTAGE CHARGED
REFUND TO BE ISSUED TO: SYLVAN PARK COMM. ASSOCIATION

FISCAL YEAR	2007	Petition No.	208,144.00
	ASSESSOR	Refund	\$16.00

S-B-L 250.06-1-28.1 144489 EVANS

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$16.00	Town/SpecialDist/School
	44101 EC2 FOOTAGE	\$16.00	
<u>Charge To:</u>	144489 EVANS	\$0.00	\$0.00

RPTL 550(2): INCORRECT FOOTAGE CHARGED

REFUND TO BE ISSUED TO: SYLVAN PARK COMM. ASSOCIATION

FISCAL YEAR	2008	Petition No.	208,145.00	
	ASSESSOR	Refund	\$16.00	
S-B-L	250.06-1-28.1	144489 EVANS		
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$16.00	Town/SpecialDist/School
	44101 EC2 FOOTAGE	\$16.00		
	<u>Charge To:</u>	144489 EVANS		\$0.00

RPTL 550(2): INCORRECT FOOTAGE CHARGED
REFUND TO BE ISSUED TO: SYLVAN PARK COMM. ASSOCIATION

FISCAL YEAR	2008	Petition No.	208,146.00	
	ASSESSOR	Refund	\$2,176.74	
S-B-L	159.16-1-1	144889 HAMBURG		
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$2,176.74	Town/SpecialDist/School
	48183 HAMBURG NORTH TD ECSD	\$1,159.39		
	48184 HAMB NORTH TD ECSD	\$225.00		
	48185 HAMB NORTH ECSD USER	\$792.35		
	<u>Charge To:</u>	144889 HAMBURG		\$0.00

RPTL 550(2): DUPLICATE CHARGES APPLIED TO TAX ROLL
REFUND TO BE ISSUED TO: HAMBURG IDA

FISCAL YEAR	2007	Petition No.	208,147.00	
	ASSESSOR	Refund	\$150.18	

S-B-L	65.84-4-22	146401 KENMORE		
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$150.18	Town/SpecialDist/School
		64500 VILLAGE EX (KENMORE)	\$150.18	
	<u>Charge To:</u>	146401 KENMORE		\$0.00

WRONG AMOUNT CHARGED FOR RPTL 520
REFUND TO BE ISSUED TO: MICHAEL B WISEMAN

FISCAL YEAR	2006	Petition No.	208,148.00	
	ASSESSOR	Refund	\$144.00	
S-B-L	220.00-2-4	144489 EVANS		
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$144.00	Town/SpecialDist/School
	<u>Charge To:</u>	144489 EVANS		\$144.00

RPTL 550(2): GARBAGE FEE BILLED IN ERROR
REFUND TO BE ISSUED TO: JOSEPH NELSON JR

FISCAL YEAR	2007	Petition No.	208,149.00	
	ASSESSOR	Refund	\$146.00	
S-B-L	220.00-2-4	144489 EVANS		
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$146.00	Town/SpecialDist/School
	<u>Charge To:</u>	144489 EVANS		\$146.00

RPTL 550(2): GARBAGE FEE BILLED IN ERROR

REFUND TO BE ISSUED TO: JOSEPH NELSON JR.

FISCAL YEAR	2007	Petition No.	208,150.00
	ASSESSOR	Refund	\$1,925.71
S-B-L	124.00-6-3.21	143089 CHEEKTOWAGA	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$1,925.71	Town/SpecialDist/School
<u>Charge To:</u>	143089 CHEEKTOWAGA		\$1,925.71
	Relevy School	\$1,925.71	143001 CHEEKTO.

CENTRAL

RPTL 550(2): DUPLICATE PARCEL UNDER DIFFERENT SBL
REFUND TO BE ISSUED TO: COSTANZO'S REALTY LLC

FISCAL YEAR	2008	Petition No.	208,151.00
	ASSESSOR	Refund	\$2,311.27
S-B-L	124.00-6-3.21	143089 CHEEKTOWAGA	
	Acct. No. 112	\$593.66	County
	Acct. No. 132	\$1,717.61	Town/SpecialDist/School
	30097 FIRE 9 BELLEVUE	\$241.19	
	30300 ERIE CO SEW DST 1	\$61.93	
	30309 ERIE CO SEW FTGE O&M	\$74.40	
<u>Charge To:</u>	143089 CHEEKTOWAGA		\$1,340.09

RPTL 550(2): DUPLICATE PARCEL UNDER DIFFERENT SBL
REFUND TO BE ISSUED TO: COSTANZO'S REALTY LLC

FISCAL YEAR	2007	Petition No.	208,152.00
	ASSESSOR	Cancel	\$10.30

S-B-L	555.00-15-1	144489 EVANS	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$10.30	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS		\$10.30

RPTL 550(2): PROPERTY IS TAX EXEMPT, WATER WAS APPLIED
NEW TAX BILL TO BE ISSUED TO: NYS THRUWAY AUTHORITY

FISCAL YEAR	2007	Petition No.	208,153.00
	ASSESSOR	Refund	\$456.82

S-B-L	157.00-10-1.1	145400 MARILLA	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$456.82	Town/SpecialDist/School
<u>Charge To:</u>	145400 MARILLA		\$456.82
	Relevy School	\$456.82	144201 IROQUOIS

CENTRAL

RPTL 550(2): FAILED TO APPLY BASIC STAR
REFUND TO BE ISSUED TO: HAWK HAVEN MOBIL COURT INC.

FISCAL YEAR	2008	Petition No.	208,154.00
	ASSESSOR	Cancel	\$6.24

S-B-L	555.00-15-1	144489 EVANS	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$6.24	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS		\$6.24

RPTL 550(2): PROPERTY IS TAX EXEMPT/WATER WAS APPLIED

NEW TAX BILL TO BE ISSUED TO: NYS THRUWAY AUTHORITY

FISCAL YEAR	2007	Petition No.	208,155.00
	ASSESSOR	Cancel	\$23.11
S-B-L	555.00-15-2	144489 EVANS	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$23.11	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS	\$23.11	

RPTL 550(2): PROPERTY IS TAX EXEMPT/WATER WAS APPLIED
NEW TAX BILL TO BE ISSUED TO: NYS THRUWAY AUTHORITY

FISCAL YEAR	2008	Petition No.	208,156.00
	ASSESSOR	Cancel	\$13.99
S-B-L	555.00-15-2	144489 EVANS	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$13.99	Town/SpecialDist/School
<u>Charge To:</u>	144489 EVANS	\$13.99	

RPTL 550(2): PROPERTY IS TAX EXEMPT/WATER WAS APPLIED
NEW TAX BILL TO BE ISSUED TO: NYS THRUWAY AUTHORITY

FISCAL YEAR	2008	Petition No.	208,157.00
	ASSESSOR	Refund	\$1,130.79
S-B-L	67.80-2-3	142289 AMHERST	
	Acct. No. 112	\$0.00	County

<u>Charge To:</u>	Acct. No. 132	\$1,130.79	Town/SpecialDist/School
	142289 AMHERST		\$1,130.79

RPTL 550(2): INCORRECT SEWER CHARGES APPLIED
REFUND TO BE ISSUED TO: RUSSELL MENDOLA

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.
(5-0)

3. INTRO 4-9 (2008)
RATH, MARINELLI, MILLS, KONST & RANZENHOFER
WHEREAS, the Erie County Charter was revised on November 7, 2006 via a public referendum, which was supported by 70% of voters; and

WHEREAS, among the Charter revisions was section 2603, "Tentative budget and capital program provided by County Executive," which requires that the public is presented a budget "which is both usable and understandable;" and

WHEREAS, the Erie County budget document will now be more transparent than ever through the utilization of the Internet and the implementation of language that is more easily understood; and

WHEREAS, according to Charter, the entire budget must be a "Programmatic Budget," which will require each department or office to submit a statement detailing the programs to be carried out in the upcoming year, a description of departmental goals, objectives and needs for the program and specific outcomes related to expenditures; and

WHEREAS, program measurements and performance standards are requisite to monitor and evaluate the delivery of Erie County services and the results of this monitoring and evaluation will be made readily available to the taxpayers and residents of Erie County; and

WHEREAS, true cost accounting of Erie County programs can best be obtained through a detailed description and analysis of revenues, funding sources and expenses incurred by county programs in order to facilitate a unit cost assessment of each program; and

WHEREAS, the use of "Programmatic Budgets," in similar sized counties in other parts of the country, have enabled significant savings through a better managed county government by tying county

funding to specific and measurable goals; the creation of more effective and efficient departments that prioritize services in a more fiscally stable manner; elimination of redundancies; and by shifting resources to the most valuable and cost effective services; and

WHEREAS, the proper implementation of Charter revisions requiring “Programmatic Budgeting” will require education, training and consultation with all County commissioners and department heads; and

WHEREAS, “Programmatic Budgeting” is a natural offshoot of established Six Sigma practices, as Six Sigma seeks to create cost savings through efficiency; and

WHEREAS, Erie County now has a Director for Six Sigma; and

WHEREAS, Erie County’s Director for Six Sigma will work with commissioners and department heads to extract efficiencies out of the processes regularly undertaken by County government to save the taxpayers money; and

WHEREAS, these projects and their goals will be easily identifiable in the budget document and, therefore, will meet the requirements of “Programmatic Budgeting;” and

WHEREAS, the “Programmatic Budgeting” requirement should be properly and effectively implemented as the budget document is crafted, submitted, and eventually approved.

NOW, THEREFORE BE IT

RESOLVED, that the Director of Six Sigma and the Erie County Budget Director appear before the Erie County Legislature’s Finance and Management Committee to discuss how the Charter’s requirement for “Programmatic Budgeting” is being addressed for the 2009 fiscal year and beyond; and be it further

RESOLVED, that certified copies of this Resolution be forwarded to the Erie County Executive, the Erie County Director of Six Sigma, the Erie County Comptroller and the Erie County Budget Director. (5-0)

4. COMM. 7E-11 (2008)
COUNTY EXECUTIVE

WHEREAS, the Office of Real Property Tax Services received a request on behalf of N.R.C.C. Colony Inc. regarding the referenced parcel; and

WHEREAS, this parcel was reviewed and approved for sale by the Advisory Review Committee; and

WHEREAS, this parcel is a 50 foot wide strip running through the parcel that was purchased by NRCC in 2006 and was known as 801 Rice Road; and

WHEREAS, a quit claim deed to NRCC of the County owned parcel would clear the title to the parcel NRCC purchased as 801 Rice Road in 2006.

NOW, THEREFORE, BE IT

RESOLVED, that the following parcel of land be sold without public auction pursuant to Article 14, Section 14-1.0 of the Erie County Tax Act to N.R.C.C. Colony, Inc., 611 Chairfactory Road, Elma, New York 14059 for the sum of Two Thousand Five Hundred and 00/100 Dollars (\$ 2,500.00).

ALL THAT TRACT OR PARCEL OF LAND situate in the Town of Elma, County of Erie and State of New York being part of Lots 56 and 60, Township 10, Range 6 of the Buffalo Creek Reservation more particularly bounded and described as follows:

Being all that part or portion of lands acquired by the County of Erie in In Rem Action No. 74, Serial Nos. 37 & 38 and filed in the Erie County Clerk’s office under Liber 4373, Page 333 on August 3, 1948. Bounded on the west by the west line of aforesaid farmlot 60 and bounded on the east by the east line of aforesaid farmlot 56; and be it further

RESOLVED, that the Erie County Executive is hereby authorized and directed to execute a quit claim deed conveying the interest of the County of Erie in the above described property to the aforesaid purchaser; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Division of Budget, the Office of the County Comptroller, the County Attorney and the Real Property Tax Service Office. (5-0)

**KATHY KONST
CHAIR**