September 26, 2011

# FINANCE & MANAGEMENT COMMITTEE REPORT NO. 11

#### ALL MEMBERS PRESENT.

- 1. RESOLVED, the following items are hereby received and filed:
- a. COMM. 16E-4 (2011)

  COMPTROLLER: "EC 2010 Comprehensive Annual Financial Report"
  (6-0)
- COMM. 16E-5 (2011)
   COMPTROLLER: "Copy of Comprehensive Annual Financial Report for the Year Ended 12/31/2010"
   (6-0)
- COMM. 18E-1 (2011)
   COUNTY EXECUTIVE: "Letter to Legislature Concerning Revenue Anticipation Notes" (6-0)
- d. COMM. 18E-4 (2011)
   COMPTROLLER: "2011 Revenue Anticipation Note & Declaration of Need" (6-0)
- e. COMM. 18E-6 (2011)
  COMPTROLLER: "Copy of Financial Report for the Second Quarter, Period Ending June 30, 2011"
  (6-0)
- f. COMM. 18E-11 (2011)

  COUNTY EXECUTIVE: "Letter to Comptroller with List of Designated Depositories"
  (6-0)
- g. COMM. 18E-13 (2011)

  COMPTROLLER: "Results of 2011 Revenue Anticipation Note RFP"

  (6-0)

- h. COMM. 18D-4 (2011) **DIRECTOR OF BUDGET & MANAGEMENT:** "Copy of Budget Monitoring Report for Period Ending 6/30/2011"
- i. COMM. 18D-9 (2011)
   CLERK, FINANCE & MANAGEMENT: "2011 Mid-Year Budget Hearings' Report" (6-0)
- COMM. 18M-4 (2011)

  ASSIGNED COUNSEL PROGRAM: "Copy of Financial Report for Period of 1/1/2011 6/30/2011"

  (6-0)
- COMM. 19M-1 (2011) **EXECUTIVE DIRECTOR, ECFSA:** "Letter to Chair of the Legislature with Copy of Resolution Concerning Approving the Issuance Notes by the ECFSA" (6-0)
- 2. COMM. 8D-3 (2010)

(6-0)

## EC REAL PROPERTY TAX SERVICES AS AMENDED

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 211186 through 211206, 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 2011 Petition No. 211,186.00

ASSESSOR Refund \$226.74

S-B-L 41.65-1-29 142289 AMHERST

Acct. No. 112 Acct. No. 132				\$103.05 \$123.69	County Town/SpecialDist/School	
22028 GETZVLE FIRE PROTECTION \$15.47 Charge To: 142289 AMHERST				\$108.22		
RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH						
FISCAL YEA	AR 2	2010	Petition No.	211,187.0	00	
	AS	SSESSOR	Refund	\$349.	03	
S-B-L 41.	S-B-L 41.65-1-29 142289 A			MHERST		
<u>Charge To :</u> WILLIAMSVI	Acct. No. 112 Acct. No. 132 harge To: 142289 AMHERST Relevy School LIAMSVILLE CENT			\$0.00 \$349.03 \$349.03	County Town/SpecialDist/School \$349.03 142203	
RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH						
FISCAL YEA	AR 2	2011	Petition No.	211,188.0	00	
	AS	SSESSOR	Refund	\$230.	13	
S-B-L 41.	65-1-28	28 142289 AMHERST				
		Acct. No. 112 Acct. No. 132 E FIRE PROTEC	TION \$15.70	\$104.61 \$125.52	County Town/SpecialDist/School	
<u>Charge To:</u> 142289 AMHERST \$109.82						
RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH						
FISCAL YEA	AR Z	2010	Petition No.	211,189.0	00	

ASSESSOR \$354.30 Refund S-B-L 41.65-1-28 142289 AMHERST Acct. No. 112 \$0.00 County Acct. No. 132 \$354.30 Town/SpecialDist/School 142289 AMHERST \$354.30 Charge To: Relevy School \$354.30 142203 WILLIAMSVILLE CENT RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH FISCAL YEAR 2010 Petition No. 211,190.00 ASSESSOR Refund \$401.65 142289 AMHERST S-B-L 41.65-1-26 Acct. No. 112 \$0.00 County Acct. No. 132 \$401.65 Town/SpecialDist/School **142289 AMHERST** \$401.65 Charge To: Relevy School \$401.65 142203 WILLIAMSVILLE CENT RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH FISCAL YEAR 2011 Petition No. 211,191.00 \$260.91 ASSESSOR Refund S-B-L 41.65-1-26 142289 AMHERST Acct. No. 112 \$118.59 County Acct. No. 132 \$142.32 Town/SpecialDist/School 22028 GETZVLE FIRE PROTECTION \$17.80 Charge To: 142289 AMHERST \$124.52

RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL

REFUND TO BE ISSUED TO: GARNER HOLDSWORTH FISCAL YEAR 2011 Petition No. 211,192.00 ASSESSOR Refund \$299.63 S-B-L 41.65-1-25 142289 AMHERST Acct. No. 112 \$136.19 County Acct. No. 132 \$163.44 Town/SpecialDist/School 22028 GETZVLE FIRE PROTECTION \$20.44 \$143.00 Charge To: 142289 AMHERST RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH FISCAL YEAR 2010 Petition No. 211,193.00 ASSESSOR Refund \$461.29 142289 AMHERST S-B-L 41.65-1-25 Acct. No. 112 \$0.00 County \$461.29 Town/SpecialDist/School Acct. No. 132 142289 AMHERST \$461.29 Charge To: Relevy School \$461.29 142203 WILLIAMSVILLE CENT RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER HOLDSWORTH FISCAL YEAR 2011 Petition No. 211,194.00 ASSESSOR Refund \$82.03 S-B-L 41.65-1-12 142289 AMHERST Acct. No. 112 \$37.28 County

\$5.60

Acct. No. 132

22028 GETZVLE FIRE PROTECTION

\$44.75 Town/SpecialDist/School

142289 AMHERST \$39.15 Charge To: RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER S HOLDSWORTH FISCAL YEAR 2010 Petition No. 211.195.00 ASSESSOR Refund \$126.29 S-B-L 41.65-1-12 142289 AMHERST \$0.00 County Acct. No. 112 \$126.29 Town/SpecialDist/School Acct. No. 132 Charge To: 142289 AMHERST \$126.29 Relevy School 142203 \$126.29 WILLIAMSVILLE CENT RPTL 550(2): INCORRECT ASSESSED VALUE APPLIED TO THE TAX ROLL REFUND TO BE ISSUED TO: GARNER S HOLDSWORTH FISCAL YEAR 2009 Petition No. 211.196.00 ASSESSOR Cancel \$190.00 S-B-L 258.09-1-2.1 142600 BOSTON Acct. No. 112 \$0.00 County \$190.00 Town/SpecialDist/School Acct. No. 132 Charge To: 142600 BOSTON \$190.00 RPTL 550(2): SPECIAL DISTRICTS CHARGED IN ERROR NEW TAX BILL TO BE ISSUED TO: JOSEPH W & JENNY DUFFY FISCAL YEAR 2010 Petition No. 211.197.00 ASSESSOR Cancel \$192.00 S-B-L 258.09-1-2.1 142600 BOSTON

\$0.00 County

Acct. No. 112

<u>Charge To:</u>	Acct. No. 132 142600 BOSTON		\$192.00	Town/SpecialDist/School \$192.00		
RPTL 550(2): SPECIAL DISTRICTS CHARGED IN ERROR NEW TAX BILL TO BE ISSUED TO: JOSEPH W & JENNY DUFFY						
FISCAL YEAR	2011	Petition No.	211,198.0	00		
	ASSESSOR	Cancel	\$197	.93		
S-B-L 258.09-	1-2.1	142600 BOSTON				
Charge To:	Acct. No. 112 Acct. No. 132 142600 BOSTON		\$0.00 \$197.93	County Town/SpecialDist/School \$197.93		
RPTL 550(2): SPECIAL DISTRICTS CHARGED IN ERROR NEW TAX BILL TO BE ISSUED TO: JOSEPH W & JENNY DUFFY						
FISCAL YEAR	2011 Petition No. 211,199.00		00			
	ASSESSOR	Cancel	\$8,493	.00		
S-B-L	142889 BRANT					
Charge To:	Acct. No. 112 Acct. No. 132 142889 BRANT Relevy School		\$0.00 \$8,493.00 \$8,493.00	County Town/SpecialDist/School \$8,493.00		
RPTL 550(2): MATHEMATICAL ERROR NEW TAX BILL TO BE ISSUED TO: MULTIPLE PROPERTY OWNERS						
FISCAL YEAR	2011	Petition No.	211,201.0	00		
	ASSESSOR	Cancel	\$435	.00		
S-B-L 180.15-	-6.11 144889 HAMBURG					
	Acct. No. 112	2	\$0.00	County		

Charge To:	144	Acct. No. 132 144889 HAMBURG Relevy School		Town/SpecialDist/School \$435.00 144804 FRONTIER		
RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: MR & MRS THOMAS MOSEY						
FISCAL YEAR	2011	Petition No.	211,202.0	00		
	ASSESSOR	Cancel	\$436	.00		
S-B-L 160.54	S-B-L 160.54-2-13 144889			HAMBURG		
<u>Charge To:</u>	Acct. No.	Acct. No. 112 Acct. No. 132 144889 HAMBURG		County Town/SpecialDist/School \$436.00 144804 FRONTIER		
CENTRAL	Relevy Scho	\$436.00	144804 FRONTIER			
RPTL 550(2): FAILED TO APPLY A ENHANCED STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: FREDERICK & SHARON DYCHA						
FISCAL YEAR	2011	Petition No.	211,203.0	00		
	ASSESSOR	Cancel	\$603	.00		
S-B-L 67.79-	i-23 142289 AMHERST					
Charge To:	Acct. No. Acct. No. 14		\$0.00 \$603.00	County Town/SpecialDist/School \$603.00		
CENTRAL	Relevy School			142201 AMHERST		
RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: LASHAWN L WILLIAMS & ANTHONY T THOMPSON						
FISCAL YEAR	2011	Petition No.	211,204.0	00		

	ASSESSOR	Cancel	\$705.	.04	
S-B-L 91.15-12	31 143089 CHEEKTOWAGA				
<u>Charge To:</u> #2	Acct. No. 112 Acct. No. 132 14308 Relevy School		\$0.00 \$705.04 \$705.04	County Town/SpecialDist/School \$705.04 143002 CHEEK. UNION	
RPTL 550(2): FAILED TO APPLY AN AGED STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: WILLIAM A CONTI					
FISCAL YEAR	2011	Petition No.	211,205.0	00	
	ASSESSOR	Cancel	\$540.	.60	
S-B-L 223.20-3-69.1 144000 EDEN					
Charge To:	Acct. No. 112 Acct. No. 132 14400 Relevy School		\$0.00 \$540.60 \$540.60	County Town/SpecialDist/School \$540.60 144001 EDEN CENTRAL	
RPTL 550(2): FAILED TO APPLY A BASIC STAR EXEMPTION NEW TAX BILL TO BE ISSUED TO: VICKIE L MEYLAN					
FISCAL YEAR	2011	Petition No.	211,206.0	00	
	ASSESSOR	Cancel	\$605.	60	
S-B-L 91.10-10-12 143089 CHEEKTOWAGA				AGA	
Charge To:	Acct. No. 112 Acct. No. 132 14308 Relevy School		\$0.00 \$605.60 \$605.60	County Town/SpecialDist/School \$605.60 143003 CHEEK. UNION	
#3					

RPTL 550(2): FAILED TO APPLY AN AGED EXEMPTION

## NEW TAX BILL TO BE ISSUED TO: ROSEMARY QUINN

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services. (6-0)

#### 3. COMM. 18E-35 (2011)

## **COUNTY EXECUTIVE**

WHEREAS, real property known as 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) parcels of land approximately 11.1 acres known as Majeski Nursery and previously owned by Dan Majeski Nurseries; and

WHEREAS, on October 31, 2007 the parcels were transferred to Brandee Myers-Majeski LLC and merged by deed (Liber 11136 Page 6630) which resulted in one merged parcel known as 117 French Rd (S.B.L # 124.10-3-5.21); and

WHEREAS, the 2008 taxes on the former properties known as 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) remain unpaid, as do the 2009 thru 2011 taxes on the new parcel 117 French Rd (S.B.L # 124.10-3-5.21); and

WHEREAS, tax certificates are held by the County of Erie for unpaid, 2008, 2009, and 2010 taxes in the amount of \$149,586.54; and

WHEREAS, the DeVincentis Profit Sharing Plan has a mortgage in the first and second positions, encompassing the previously separate parcels; and

WHEREAS, the DeVincentis Profit Sharing Plan wishes to purchase the 2008, 2009 and 2010 tax certificates in an effort to conduct its own foreclosure and acquire title to the subject property through the tax deed sale procedure established by the Erie County Tax Act.

# NOW, THEREFORE, BE IT

RESOLVED, that the Director of Real Property Tax Services, Joseph L. Maciejewski, CCD is hereby authorized to sell the tax certificates on properties known as 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) and merged parcel known as 117 French Rd (S.B.L # 124.10-3-5.21) to DeVincentis Profit Sharing Plan for \$149,586.54, in accord with the provisions of the Erie County Tax Act.

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Gregory Kammer, County Attorney's Office, and Department of Real Property Tax Services. (6-0)

BARBARA MILLER-WILLIAMS CHAIR

