

September 13, 2018

FINANCE & MANAGEMENT COMMITTEE  
REPORT NO. 14

ALL MEMBERS PRESENT, EXCEPT LEGISLATOR BURKE.  
CHAIR SAVAGE PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the following items are hereby received and filed:
  - a. COMM. 16D-2 (2018)  
**DIRECTOR OF BUDGET & MANAGEMENT** “Budget Monitoring Report for Period Ending June 2018”  
(Chair’s Ruling)
  - b. COMM. 16D-5 (2018)  
**DIRECTOR OF BUDGET & MANAGEMENT** “Budget Monitoring Report for Period Ending July 2018”  
(Chair’s Ruling)
  - c. COMM. 16M-1 (2018)  
**NYS DEPARTMENT OF TAXATION & FINANCE** “List of Certified State Equalization Rates”  
(Chair’s Ruling)
  - d. COMM. 16M-10 (2018)  
**PUBLIC ACCOUNTABILITY INITIATIVE** “Report on NYS Property Tax Exemption Program 485-a”  
(Chair’s Ruling)
2. COMM. 4D-1 (2018)  
**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 218076 through 218082, 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	2018	Petition No.	218,083.00	
	ASSESSOR	Cancel	\$1,714.80	
S-B-L	67.16-4-4	21 Hardt Ln	142289 AMHERST	
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$1,714.80	
		Town/SpecialDist/School		
	<u>Charge To :</u>	142289 AMHERST		\$1,714.80
	Relevy School	\$1,714.80	142201 AMHERST CENTRAL	

RPTL 550(2): Failed to apply exemption  
New tax bill to be issued.

FISCAL YEAR	2018	Petition No.	218,084.00	
	ASSESSOR	Cancel	\$362.84	
S-B-L	555.00-12-2.1	Special Franchise	144489 EVANS	
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$362.84	
		Town/SpecialDist/School		
	<u>Charge To :</u>	144489 EVANS		\$362.84
	Relevy School	\$362.84	144401 LAKE SHORE CENTRAL	

RPTL 550(2): Incorrect taxable value  
New tax bill to be issued.

FISCAL YEAR	2018	Petition No.	218,085.00	
	ASSESSOR	Refund	\$118.00	
S-B-L	180.15-2-15	Old Lakeshore Rd	144889 HAMBURG	
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$118.00	
		Town/SpecialDist/School		

Charge To : 144889 HAMBURG \$118.00

RPTL 550(2): Incorrect special district charge  
Rufund to be issued to John Duengfelder Sr.

FISCAL YEAR 2018 Petition No. 218,086.00

ASSESSOR Cancel \$4,039.42  
S-B-L 83.00-5-17.111 5992 Genesee St 145289 LANCASTER

Acct. No. 112 \$1,974.16 County  
Acct. No. 132 \$2,065.26  
Town/SpecialDist/School

Charge To : 145289 LANCASTER \$2,065.26

RPTL 550(2): Failed to apply exemption  
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 218,087.00

ASSESSOR Cancel \$1,861.97  
S-B-L 104.83-3-18 5522 Broadway St 145203 LANCASTER

Acct. No. 112 \$1,081.29 County  
Acct. No. 132 \$780.68  
Town/SpecialDist/School

Charge To : 145203 LANCASTER \$780.68

RPTL 550(2): Failed to apply exemption  
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 218,088.00

ASSESSOR Cancel \$104.60  
S-B-L 652.089-0000-631 Outside Plant 145289 LANCASTER

Acct. No. 112 \$0.00 County  
Acct. No. 132 \$104.60  
Town/SpecialDist/School

Charge To : 145289 LANCASTER \$104.60

Relevy School \$104.60 142001 ALDEN CENTRAL

RPTL 550(2): Failed to apply final telecommunication ceiling values  
from the state.  
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 218,089.00

ASSESSOR Cancel \$91.86  
S-B-L 652.089-0000-631 Outside Plant 145289 LANCASTER

Acct. No. 112 \$0.00 County  
Acct. No. 132 \$91.86  
Town/SpecialDist/School

Charge To : 145289 LANCASTER \$91.86  
Relevy School \$91.86 143201 CLARENCE CENTRAL

RPTL 550(2): Failed to apply final telecommunication ceiling values  
from the state.  
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 218,090.00

ASSESSOR Cancel \$478.24  
S-B-L Multiple Multiple 145289 LANCASTER

Acct. No. 112 \$0.00 County  
Acct. No. 132 \$478.24  
Town/SpecialDist/School

Charge To : 145289 LANCASTER \$478.24  
Relevy School \$478.24 143007 DEPEW UNION-CHEEK

RPTL 550(2): Failed to apply final telecommunication ceiling values  
from the state.  
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 218,091.00

ASSESSOR Cancel \$20.91  
S-B-L 652.089-0000-631 Outside Plant 145289 LANCASTER

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$20.91	
<u>Charge To :</u>	Town/SpecialDist/School		
	145289 LANCASTER		\$20.91
	Relevy School	\$20.91	144201
	IROQUOIS CENTRAL		

RPTL 550(2): Failed to apply telecommunication ceiling values from state.  
New tax bill to be issued.

FISCAL YEAR	2018	Petition No.	218,092.00
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S-B-L	Multiple	ASSESSOR	Cancel	\$4,420.45
		Multiple	145289 LANCASTER	

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$4,420.45	
<u>Charge To :</u>	Town/SpecialDist/School		
	145289 LANCASTER		\$4,420.45
Relevy School	\$4,420.45	145201 LANCASTER CENTRAL	

RPTL 550(2): Failed to apply final telecommunication ceiling values from state.  
New tax bill to be issued.

FISCAL YEAR	2018	Petition No.	218,093.00
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S-B-L	47.48-1-41.1	ASSESSOR	Cancel	\$24.16
		Mill St	145601 AKRON	

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$24.16	
<u>Charge To :</u>	Town/SpecialDist/School		
	145601 AKRON		\$24.16
Relevy School	\$24.16	145601 AKRON CENTRAL	

RPTL 550(2): Failed to apply village owned exemption.  
New tax bill to be issued.

and be it further

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

3. COMM. 15E-17 (2018)  
**COUNTY EXECUTIVE**

WHEREAS, it is the mission of BENLIC to confront and alleviate the problems distressed properties cause to communities by supporting municipal and regional revitalization efforts and strategically acquiring, improving, assembling, and selling distressed, vacant, abandoned, and/or tax-delinquent properties; and

WHEREAS, section 1616(i) of the New York Not-for-Profit Corporation Law provides that New York Land banks, including BENLIC, may tender a pre-emptive bid at In Rem tax sales in an amount equal to the total amount of all municipal claims and liens which were the basis for the judgment and in the event of such tender by BENLIC, the property shall be deemed sold to BENLIC regardless of any bids by any other third parties; and

WHEREAS, the bid of BENLIC shall be paid as to its form, substance, and timing according to such agreement as is mutually acceptable to the plaintiff and the land bank wherein the obligation of BENLIC to perform in accordance with such agreement shall be deemed to be in full satisfaction of the municipal claim which was the basis for the judgment; and

WHEREAS, it is anticipated that BENLIC will exercise its pre-emptive bid powers at the upcoming County In Rem 166 tax sale; and

WHEREAS, agreements between the County and the BENLIC are necessary to outline the obligations of BENLIC and the expected repayment, if any, of the County taxes which were the basis for the judgment.

NOW, THEREFORE, BE IT

RESOLVED, that the County, through its Director of Real Property Tax Services, is hereby authorized to enter into agreements with the Buffalo Erie Niagara Land Improvement Corporation (BENLIC) which outline the obligations of BENLIC and the expected repayment, if any, of the County taxes which were the basis for the judgment consistent with the Property Tax and Maintenance/Foreclosure Cost Recapture Policy for In Rem 166 to be held on September 26, 2018; and be it further

RESOLVED, that to the extent that such agreement results in the repayment of county taxes in the amount less than the amount of County taxes which were the basis for the judgment, pursuant to Section 12-1.0 of the Erie County Tax Act the Director of Real Property Tax Services is hereby authorized to cancel such past due real property taxes; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Erie County Comptroller, County Attorney, Director of Real Property Tax Services and the Buffalo Erie Niagara Land Improvement Corporation.  
(5-0)

4. COMM. 16E-18 (2018)  
**COUNTY EXECUTIVE**

WHEREAS, the Niagara Square Apartments Project consists of 166-units of affordable housing in the City of Buffalo located at 270 Niagara Street; and

WHEREAS, the project consists of demolition and new construction of 166 units of affordable housing; and

WHEREAS, the Erie County Legislature adopted a policy on Payment in Lieu of Taxes (PILOT) on December 16, 1999, and the PILOT is consistent with said policy; and

WHEREAS, in order to make the Project economically feasible for Niagara Square Apartments LLC, Niagara Square Apartments HDFC to operate the housing project it is necessary to obtain tax relief from the County of Erie and the City of Buffalo.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to execute a Payment in Lieu of Taxes (PILOT) Agreement with Niagara Square Apartments LLC, Niagara Square Apartments HDFC, the City of Buffalo, and any other organizations necessary to conclude this PILOT Agreement; and be it further

RESOLVED, that said Agreement shall include an annual PILOT in the amount of taxes due as set forth on Schedule A attached hereto; and be it further

RESOLVED, that certified copies of this resolution shall be forwarded to the County Executive; the Director of the Division of Budget and Management; the Director of Real Property Tax Services; the Commissioner of the Department of Environment and Planning; the County Comptroller; and the County Attorney.

SCHEDULE A  
Niagara Square Apartments PILOT

Year	Total	City	County
1	67,952.75	50,964.56	16,988.19
2	69,991.33	52,493.50	17,497.83
3	72,091.07	54,068.30	18,022.77
4	74,253.80	55,690.35	18,563.45
5	76,481.42	57,361.06	19,120.35
6	78,775.86	59,081.90	19,693.97
7	81,139.14	60,854.35	20,284.78
8	83,573.31	62,679.98	20,893.33
9	86,080.51	64,560.38	21,520.13
10	88,662.93	66,497.19	22,165.73
11	91,322.81	68,492.11	22,830.70
12	94,062.50	70,546.87	23,515.62
13	96,884.37	72,663.28	24,221.09
14	99,790.90	74,843.18	24,947.73
15	102,784.63	77,088.47	25,696.16

(5-0)

5. COMM. 16E-34 (2018)  
**COUNTY EXECUTIVE**

WHEREAS, the Jefferson Avenue Apartments Project consists of 89 residential units in the City of Buffalo located at 1140 and 1166 Jefferson Avenue; and

WHEREAS, the project consists of demolition and new construction of 89 residential units with 79 units (88.8%) designated as affordable units and are available to households earning up to 60% of the Area Median Income; and

WHEREAS, the Erie County Legislature adopted a policy on Payment in Lieu of Taxes (PILOT) on December 16, 1999, and the PILOT is consistent with said policy; and

WHEREAS, in order to make the Project economically feasible for Jefferson Avenue Apartments L.P. and Jefferson Avenue Housing Development Fund Company, Inc. to operate the housing project it is necessary to obtain tax relief from the County of Erie and the City of Buffalo.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to execute a Payment in Lieu of Taxes (PILOT) Agreement with Jefferson Avenue Apartments L.P., Jefferson Avenue Housing Development Fund Company, Inc., the City of Buffalo, and any other organizations necessary to conclude this PILOT Agreement; and be it further

RESOLVED, that said Agreement shall include an annual PILOT in the amount of taxes due as set forth on Schedule A attached hereto; and be it further

RESOLVED, that certified copies of this resolution shall be forwarded to the County Executive; the Director of the Division of Budget and Management; the Director of Real Property Tax Services; the Commissioner of the Department of Environment and Planning; the County Comptroller; and the County Attorney.

SCHEDULE A  
Jefferson Avenue Apartments PILOT

Year	Total	City	County
1	33,690.00	25,267.50	8,422.50
2	34,700.70	26,025.53	8,675.18
3	35,741.72	26,806.29	8,935.43
4	36,813.97	27,610.48	9,203.49
5	37,918.39	28,438.79	9,479.60
6	39,055.94	29,291.96	9,763.99
7	40,227.62	30,170.72	10,056.91
8	41,434.45	31,075.84	10,358.61
9	42,677.48	32,008.11	10,669.37
10	43,957.81	32,968.36	10,989.45
11	45,276.54	33,957.41	11,319.14
12	46,634.84	34,976.13	11,658.71
13	48,033.88	36,025.41	12,008.47
14	49,474.90	37,106.18	12,368.73
15	50,959.15	38,219.36	12,739.79

(4-0-1) Chair Savage abstained.

**BARBARA MILLER-WILLIAMS**  
**CHAIR**