

September 27, 2018

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 15

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. 15D-1 (2018)
DIRECTOR OF BUDGET & MANAGEMENT: “Mid-Year Budget Hearing Data”
(Chair’s Ruling)
 - b. COMM. 16E-2 (2018)
COMPTROLLER: “Interim Financial Report for the Six Month Period Ending June 30, 2018”
(Chair’s Ruling)
 - c. COMM. 17E-1 (2018)
COMPTROLLER: “2018 Sales Tax Update”
(Chair’s Ruling)
 - d. COMM. 17E-2 (2018)
COMPTROLLER: “2018 Revenue Anticipation Note & 2018 Bond Sale Notification”
(Chair’s Ruling)
 - e. COMM. 17E-4 (2018)
COMPTROLLER: “A Report on Shift Differential Payments to EC Employees”
(Chair’s Ruling)
 - f. COMM. 17E-5 (2018)
COMPTROLLER: “Follow Up Audit of the Special Investigations Division - January 1, 2017 - June 30, 2017”
(Chair’s Ruling)
 - g. COMM. 17E-6 (2018)
COMPTROLLER: “EC NYSDOT Single Audit Report for the Year Ended December 31, 2017”
(Chair’s Ruling)

- h. COMM. 17E-7 (2018)
COMPTROLLER: “EC Federal Financial Assistance Audit Report for the Year Ended December 31, 2017”
(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 218094 through 218100, 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. | 218,094.00 | |
| | ASSESSOR | Cancel | \$509.00 | |
| S-B-L | 108.19-2-1 | 1611 Emerson St | 142001 ALDEN | |
| | Acct. No. 112 | | \$0.00 | County |
| | Acct. No. 132 | | \$509.00 | |
| | Town/SpecialDist/School | | | |
| <u>Charge To :</u> | | 142001 ALDEN | | \$509.00 |
| | Relevy School | | \$509.00 | 142001 ALDEN |

CENTRAL

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

| | | | | |
|-------------|------------|-------------------|----------------------|--|
| FISCAL YEAR | 2018 | Petition No. | 218,095.00 | |
| | ASSESSOR | Cancel | \$961.56 | |
| S-B-L | 69.13-2-20 | 259 N Ellicott St | 142201 WILLIAMSVILLE | |

| | | | |
|--------------------|-------------------------|----------|--------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$961.56 | |
| | Town/SpecialDist/School | | |
| <u>Charge To :</u> | 142201 WILLIAMSVILLE | \$961.56 | |
| | Relevy School | \$961.56 | 142203 |

WILLIAMSVILLE CENT

RPTL550(2): Failed to apply exemption
New tax bill to be issued.

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|-------------|------|--------------|------------|
| FISCAL YEAR | 2018 | Petition No. | 218,096.00 |
|-------------|------|--------------|------------|

| | | | |
|-------|-------------|---------------|----------------|
| | ASSESSOR | Cancel | \$721.20 |
| S-B-L | 80.09-12-30 | 36 Harwood Dr | 142289 AMHERST |

| | | | |
|--------------------|-------------------------|----------|--------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$721.20 | |
| | Town/SpecialDist/School | | |
| <u>Charge To :</u> | 142289 AMHERST | \$721.20 | |
| | Relevy School | \$721.20 | 142201 |

AMHERST CENTRAL

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

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|-------------|------|--------------|------------|
| FISCAL YEAR | 2018 | Petition No. | 218,097.00 |
|-------------|------|--------------|------------|

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|-------|------------|--------------|----------------|
| | ASSESSOR | Cancel | \$587.93 |
| S-B-L | 68.09-2-23 | 114 Campus W | 142289 AMHERST |

| | | | |
|--------------------|-------------------------|----------|--------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$587.93 | |
| | Town/SpecialDist/School | | |
| <u>Charge To :</u> | 142289 AMHERST | \$587.93 | |
| | Relevy School | \$587.93 | 142201 |

AMHERST CENTRAL

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

| | | | |
|-------------|------------|----------------|--------------------|
| FISCAL YEAR | 2018 | Petition No. | 218,098.00 |
| | ASSESSOR | Cancel | \$1,032.00 |
| S-B-L | 92.15-1-17 | 258 Lou Ann Dr | 143089 CHEEKTOWAGA |

LANCASTER CENTRAL

| | | | |
|--------------------|-------------------------|------------|------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$1,032.00 | |
| | Town/SpecialDist/School | | |
| <u>Charge To :</u> | 143089 CHEEKTOWAGA | \$1,032.00 | \$1,032.00 |
| | Relevy School | \$1,032.00 | 145201 |

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

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|-------------|------|--------------|------------|
| FISCAL YEAR | 2018 | Petition No. | 218,099.00 |
|-------------|------|--------------|------------|

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|-------|-------------|--------------|------------------|
| | ASSESSOR | Cancel | \$77.78 |
| S-B-L | 104.34-3-12 | 27 Edward St | 145289 LANCASTER |

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|--------------------|-------------------------|---------|---------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$77.78 | |
| | Town/SpecialDist/School | | |
| <u>Charge To :</u> | 145289 LANCASTER | \$77.78 | \$77.78 |
| | Relevy School | \$77.78 | 145201 |

LANCASTER CENTRAL

RPTL 550(2): Duplicate parcel
New tax bill to be issued.

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|-------------|------|--------------|------------|
| FISCAL YEAR | 2018 | Petition No. | 218,100.00 |
|-------------|------|--------------|------------|

| | | | |
|-------|----------------|---------------|------------------|
| | ASSESSOR | Cancel | \$1,268.77 |
| S-B-L | 106.00-2-35./A | 859 Ransom Rd | 145289 LANCASTER |

| | | | |
|--------------------|-------------------------|------------|------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$1,268.77 | |
| | Town/SpecialDist/School | | |
| <u>Charge To :</u> | 145289 LANCASTER | \$1,268.77 | \$1,268.77 |

CENTRAL Relevy School \$1,268.77 142001 ALDEN

RPTL 550(2): Duplicate parcel
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. 16E-11 (2018)
COMPTROLLER AS AMENDED

WHEREAS, the Erie County Charter requires that the Comptroller conduct audits of county operations in accordance with standards published by the Comptroller General of the United States; and

WHEREAS, the Comptroller General of the United States requires that all municipalities conducting audits under GAO standards have an external quality review at least once every three years; and

WHEREAS, the Comptroller prepared and published a request for proposals to local Certified Public Accounting firms; and

WHEREAS, the Comptroller received two replies which were reviewed and scored by a committee of civil service accountants; and

WHEREAS, the RFP committee selected The Bonadio Group as the most qualified firm to perform the external quality review.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is authorized to enter into a contract with the firm The Bonadio Group for a quality assurance/external quality review of the Comptroller's Division of Audit and Control at an expected cost of \$9200.00; and be it further

RESOLVED, that the Comptroller is authorized to appropriate funds for this contract from the Comptrollers account #516020 for Professional Services, Contracts and Fees; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, County Comptroller and County Attorney.
(5-0)

4. COMM. 17E-13 (2018)
COUNTY EXECUTIVE

WHEREAS, beginning in 2012 Erie County again began conducting an annual In Rem proceeding to foreclose on delinquent properties in order to recover past due taxes; and

WHEREAS, since 2012 the annual In Rem proceedings have been extremely successful - resulting in the collection of over \$75.2 million in revenue from payment of delinquent taxes; and

WHEREAS, in addition to generating revenue that would otherwise not be collected by the County, the In Rem auction returns properties to the active tax roll; and

WHEREAS, the cost to undertake the In Rem proceeding is approximately 7% of the revenue, thus equaling a return on investment of approximately 93%; and

WHEREAS, pursuant to the Erie County Tax Act §11-12.0 as amended in 2009, an "In Rem Fee" of \$500 is levied upon each property subject to the In Rem proceeding. According to the New York State Legislature, the purpose of the "In Rem Fee" is to defray the reasonable attorney's fees incurred in connection with the In Rem proceeding; and

WHEREAS, the "In Rem Fee" is collected when taxes are paid after the action is commenced or at the closing of a property sold at the foreclosure auction. The In Rem Fees are deposited into a separate Trust account; and

WHEREAS, pursuant to the Erie County Tax Act, this Honorable Body authorizes commencement of the In Rem Proceedings on an annual basis; and

WHEREAS, the In Rem Proceedings are undertaken pursuant to a validly executed contract for legal services which provides that, upon the completion of various stages of the In Rem proceeding, payment for services is due and owing; and

WHEREAS, the funds in the "In Rem Fee" Trust account should be applied towards legal fees incurred in connection with In Rem proceedings; and

WHEREAS, on February 15, 2018 this Honorable Body adopted Comm. 3E-8 which directed that the County undertake to prosecute In Rem No. 166 in accordance with the In Rem provisions of the Erie County Tax Act; and

WHEREAS, pursuant to the authority granted by the Honorable Body, In Rem 166 has been undertaken pursuant to a validly executed contract for legal services which provides that, upon the completion of various stages of the In Rem proceeding, payment for services is due and owing; and

WHEREAS, there is currently due and owing \$80,674.23 in legal fees and there is currently over \$ 142,000 in the "In Rem Fee" Trust account which can be used to provide a funding source to pay for those legal fees.

NOW, THEREFORE, BE IT

RESOLVED, that the funds in the In Rem Fee Trust account be used as a funding source to pay the \$80,674.23 currently due and owing in legal fees; and be it further

RESOLVED, that the funds in the In Rem Fee Trust account be used as a funding source to pay future legal fees incurred in connection with duly authorized In Rem proceedings; and be it further

RESOLVED, that the Director of the Division of Budget and Management is hereby authorized to make all necessary transfers and adjustments to effectuate use of the "In Rem Fee" Trust funds as a funding source to pay legal fees incurred in association with duly authorized In Rem proceedings.
(5-0)

**BARBARA MILLER-WILLIAMS
CHAIR**