

February 27, 2020

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 4

ALL MEMBERS PRESENT.

CHAIR BASKIN PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the follow items are hereby received and filed:
 - a. COMM. 3E-12 (2020)
MEYERS: "Letter to County Attorney Regarding Necessary Legislative Action on Erroneous 2020 Property Tax Bills"
(Chair's Ruling)
 - b. COMM. 4E-3 (2020)
COUNTY EXECUTIVE: "Letter to Comptroller Regarding Cash Flow Concerns & February IGT Payment"
(Chair's Ruling)
 - c. COMM. 4E-4 (2020)
COMPTROLLER: "Law Department Spending – 12/2019"
(Chair's Ruling)
 - d. COMM. 4D-1 (2020)
DEPT. OF LAW: "Opinion on Required Legislative Action to Correct the 2020 EC Property Tax Bill Calculation Error"
(Chair's Ruling)
 - e. COMM. 4D-3 (2020)
COMPTROLLER'S OFFICE: "Letter Regarding Cash Flow & February IGT Payment Concerns"
(Chair's Ruling)
2. COMM. 2D-1 (2020)
DIRECTOR OF 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 220028 through 220052, 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	2020	Petition No.	220,028.00	
	ASSESSOR	Cancel	\$7,548.24	
S-B-L	142.70-3-52	48 Modern Ave	140900 LACKAWANNA	
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$7,548.24	
		Town/SpecialDist/School		
	9992 ECSD#6 SAN SEWER	\$7,548.24		
Charge To :		140900 LACKAWANNA		\$0.00

RPTL 550(2): Reduction of sewer charge
New tax bill to be issued.

FISCAL YEAR	2020	Petition No.	220,029.00	
	ASSESSOR	Cancel	\$954.80	
S-B-L	142.69-4-8.111	25 Wood St	140900 LACKAWANNA	
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$954.80	
		Town/SpecialDist/School		
	9992 ECSD#6 SAN SEWER	\$954.80		
Charge To :		140900 LACKAWANNA		\$0.00

RPTL 550(2): Leak allowance approved by ECWA
New tax bill to be issued.

FISCAL YEAR	2020	Petition No.	220,030.00	
	ASSESSOR	Cancel	\$184.32	
S-B-L	86.00-4-2.11	South Newstead Rd	142089 ALDEN	
		Acct. No. 112	\$0.00	County

Acct. No. 132 \$184.32
 Town/SpecialDist/School
 Charge To : 142089 ALDEN \$184.32

RPTL 550(2): Failed to remove refuse charge.
 New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 220,031.00

ASSESSOR Cancel \$184.32
 S-B-L 86.04-2-11 3589 Crittenden Rd 142089 ALDEN

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$184.32
 Charge To : Town/SpecialDist/School 142089 ALDEN \$184.32

RPTL 550(2): Failed to remove refuse charge.
 New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 220,032.00

ASSESSOR Refund \$317.80
 S-B-L 56.30-1-1./2G 940 Hopkins Rd Un 142289 AMHERST

Acct. No. 112 \$180.85 County
 Acct. No. 132 \$136.95
 Charge To : Town/SpecialDist/School 142289 AMHERST \$136.95

RPTL 550(2): Hardship granted
 Refund to be issued to Jennie Pohl.

FISCAL YEAR 2020 Petition No. 220,033.00

ASSESSOR Cancel \$300.00
 S-B-L 266.14-1-8 10448 Erie Rd 142801 FARNHAM

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$300.00
 Town/SpecialDist/School

28505 ECSD2 Flat Usage Fee \$300.00
 Charge To : 142801 FARNHAM \$0.00

RPTL 550(2): Incorrect sewer charge
 New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 220,034.00

ASSESSOR Cancel \$258.29
 S-B-L 91.19-5-4 23 Evergreen 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$258.29
 Town/SpecialDist/School
 019CB Curb 19-23 \$258.29
 Charge To : 143089 CHEEKTOWAGA \$0.00

RPTL 550 (2): Applied curb charge in error
 New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 220,035.00

ASSESSOR Cancel \$3,520.00
 S-B-L 43.13-2-1./A 6161 Transit Rd 143200 CLARENCE

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$3,520.00
 Town/SpecialDist/School
 32106 ECSD #5 USER CHARGE \$3,520.00
 Charge To : 143200 CLARENCE \$0.00

RPTL 550(2): Incorrect sewer user charge.
 New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 220,036.00

ASSESSOR Cancel \$25.29
 S-B-L 243.00-4-16 8880 Hayes Hollow 143400 COLDEN

Acct. No. 112 \$14.96 County

Acct. No. 132 \$10.33
 Town/SpecialDist/School
 34021 COLDEN FIRE DIST \$3.77
 Charge To : 143400 COLDEN \$6.56

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

FISCAL YEAR 2019 Petition No. 220,037.00

ASSESSOR Refund \$512.00
 S-B-L 259.00-2-4 9202 Hayes Hollow 143400 COLDEN

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$512.00
 Town/SpecialDist/School
 Charge To : 143400 COLDEN \$512.00
 Relevy School \$512.00 143801 SPRING-

GRIFFITH

RPTL 550(2): Failed to apply Basic STAR exemption
 Refund to be issued to Kip A Palmateer

FISCAL YEAR 2020 Petition No. 220,038.00

ASSESSOR Cancel \$4,863.96
 S-B-L 245.00-1-13.12 8649 Center St 143400 COLDEN

Acct. No. 112 \$1,067.16 County
 Acct. No. 132 \$3,796.80
 Town/SpecialDist/School
 34021 COLDEN FIRE DIST \$254.70
 Charge To : 143400 COLDEN \$3,542.10
 Relevy School \$2,942.87 145001

HOLLAND CENTRAL

RPTL 550(2): Duplicate parcel
 Delete entire parcel from tax roll.

FISCAL YEAR 2020 Petition No. 220,039.00
 ASSESSOR Refund \$725.98

S-B-L 37.01-1-5 2333 Grand Island 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$725.98
 Town/SpecialDist/School
 Charge To : 144600 GRAND ISLAND \$725.98

RPTL 550(2): Failed to remove special districts
 Refund to be issued to Grand Island VFW Post 9249.

FISCAL YEAR 2019 Petition No. 220,040.00

ASSESSOR Refund \$801.57
 S-B-L 37.01-1-5 2333 Grand Island 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$801.57
 Town/SpecialDist/School
 Charge To : 144600 GRAND ISLAND \$801.57

RPTL 550(2): Failed to remove special districts
 Refund to be issued to Grand Island VFW Post 9249.

FISCAL YEAR 2018 Petition No. 220,041.00

ASSESSOR Refund \$639.89
 S-B-L 37.01-1-5 2333 Grand Island 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$639.89
 Town/SpecialDist/School
 Charge To : 144600 GRAND ISLAND \$639.89

RPTL 550(2): Failed to remove special districts
 Refund to be issued to Grand Island VFW Post 9249.

FISCAL YEAR 2018 Petition No. 220,042.00

ASSESSOR Refund \$230.00
 S-B-L 171.18-3-7 5532 South Park Av 144889 HAMBURG

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$230.00
 Town/SpecialDist/School
 Charge To : 144889 HAMBURG \$230.00

RPTL 550(2): Incorrect sewer charge
 Refund to be issued to Howard & Jeanne Albert

FISCAL YEAR 2019 Petition No. 220,043.00

ASSESSOR Refund \$235.00
 S-B-L 171.18-3-7 5532 South Park Av 144889 HAMBURG

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$235.00
 Town/SpecialDist/School
 Charge To : 144889 HAMBURG \$235.00

RPTL 550(2): Incorrect sewer charge
 Refund to be issued to Howard & Jeanne Albert

FISCAL YEAR 2020 Petition No. 220,044.00

ASSESSOR Refund \$240.00
 S-B-L 171.18-3-7 5532 South Park Av 144889 HAMBURG

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$240.00
 Town/SpecialDist/School
 Charge To : 144889 HAMBURG \$240.00

RPTL 550(2): Incorrect sewer charge
 Refund to be issued to Howard & Jeanne Albert.

FISCAL YEAR 2018 Petition No. 220,045.00

ASSESSOR Refund \$24.00
 S-B-L 115.10-3-26.1 1161 Penora St 145289 LANCASTER

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$24.00
 Town/SpecialDist/School

Charge To : 145289 LANCASTER \$24.00

RPTL 550(2): Incorrect sewer charge
 Refund to be issued to Anthony & Carol Hairston

FISCAL YEAR 2019 Petition No. 220,046.00

ASSESSOR Refund \$27.00
 S-B-L 115.10-3-26.1 1161 Penora St 145289 LANCASTER

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$27.00
 Town/SpecialDist/School
 Charge To : 145289 LANCASTER \$27.00

RPTL 550(2): Incorrect sewer charge
 Refund to be issued to Anthony & Carol Hairston

FISCAL YEAR 2020 Petition No. 220,047.00

ASSESSOR Refund \$28.50
 S-B-L 115.10-3-26.1 1161 Penora St 145289 LANCASTER

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$28.50
 Town/SpecialDist/School
 Charge To : 145289 LANCASTER \$28.50

RPTL 550(2): Incorrect sewer charge
 Refund to be issued to Anthony & Carol Hairston

FISCAL YEAR 2020 Petition No. 220,048.00

ASSESSOR Cancel \$2,214.59
 S-B-L 140.00-12-5.1 Three Rod Rd 145400 MARILLA

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$2,214.59
 Town/SpecialDist/School
 Charge To : 145400 MARILLA \$2,214.59

CENTRAL Relevy School \$2,214.59 142001 ALDEN

RPTL 550(2): Applied school relevy in error
New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 220,049.00

S-B-L ASSESSOR Refund \$96.23
500.00-28 Main Rd 145689 NEWSTEAD

Acct. No. 112 \$0.00 County
Acct. No. 132 \$96.23

Town/SpecialDist/School
56020 AKRON FIRE PROTECTION \$32.08
Charge To : 145689 NEWSTEAD \$64.15

RPTL 550(2): Applied fire protection districts in error
Refund to be issued to Akron Water Works, Inc

FISCAL YEAR 2018 Petition No. 220,050.00

S-B-L ASSESSOR Refund \$94.47
500.00-28 Main Rd 145689 NEWSTEAD

Acct. No. 112 \$0.00 County
Acct. No. 132 \$94.47

Town/SpecialDist/School
56020 AKRON FIRE PROTECTION \$31.49
Charge To : 145689 NEWSTEAD \$62.98

RPTL 550(2): Applied fire protection districts in error.
Refund to be issued to Akron Water Works, Inc

FISCAL YEAR 2020 Petition No. 220,051.00

S-B-L ASSESSOR Cancel \$12,456.32
Multiple parcels Various Address 145689 NEWSTEAD

Acct. No. 112 \$0.00 County

Acct. No. 132 \$12,456.32
Town/SpecialDist/School
56020 AKRON FIRE PROTECTION \$6,228.16
Charge To : 145689 NEWSTEAD \$6,228.16

RPTL 550(2): Incorrect fire district charges
New tax bills to be issued.

FISCAL YEAR 2020 Petition No. 220,052.00

S-B-L ASSESSOR Refund \$246.56
53.11-3-14 2181 Colvin Blvd 146489 TONAWANDA

Acct. No. 112 \$246.56 County
Acct. No. 132 \$0.00

Town/SpecialDist/School
Charge To : 146489 TONAWANDA \$0.00

RPTL 550(2): Failed to apply aged exemption
Refund to be issued to Rosemarie Ortwein.

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. 4E-17 (2020)
COUNTY EXECUTIVE AS AMENDED
WHEREAS, the United State Census Bureau is mandated by the Constitution to conduct a
census in the year 2020; and

WHEREAS, the Erie County Executive established the Erie County Complete Count
Committee ("Committee") by Executive Order in April of 2019 in order to prepare for the census and
ensure an accurate and complete count of Erie County residents; and

WHEREAS, the Committee has been working with many local non-profit organizations,
libraries, faith based leaders, school districts, and other stakeholders on developing a plan for census
awareness and outreach; and

WHEREAS, the Erie County Executive sent an Expression of Interest to the New York State Census Agencies for state funds to assist Erie County in achieving a complete and accurate census count; and

WHEREAS, the New York Census Agencies has issued a Request for Applications by which local governments can apply for grant funding in order to conduct a complete and accurate census count through community outreach activities by engaging community partners; and

WHEREAS, New York State has allocated Four Hundred Seventy-Three Thousand Eight-Hundred Four Dollars (\$473,804) for Erie County and Three Hundred Thousand Nine-Hundred Thirty-Six Dollars (\$300,936) for the City of Buffalo for said purposes; and

WHEREAS, as a condition of accepting the grant funding, local governments must agree to work with and allocate funding for libraries, local governments, and non-profit organizations who have previously been approved by the State.

NOW, THEREFORE, BE IT

RESOLVED, that Erie County can apply for and accept grant funding in order to complete an accurate census count of Erie County residents; and be it further

RESOLVED, that in the event of a grant award, the County Executive is authorized to enter agreements with the State of New York for the estimated amount of \$473,804 or any other dollar amount approved by New York State; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into agreements with the Buffalo and Erie County Public Library System, local governments, as well as New York State approved non-profit community partners to assist with awareness, marketing, and outreach for an accurate census count; and be it further

RESOLVED, that certified copies of this resolution shall be provided for the County Executive; the County Attorney; Thomas R. Hersey, Jr., Commissioner of Environment and Planning; and Daniel Castle, Deputy Commissioner of Planning and Economic Development.
(6-0)

4. COMM. 4E-19 (2020)

COUNTY EXECUTIVE

WHEREAS, the Real Property Tax Services Director has transmitted to this Legislature transcripts of tax delinquencies and tax delinquent real properties for foreclosure pursuant to the In Rem provisions of the Erie County Tax Act, which will be known as In Rem Action No. 168, and has furnished this Legislature with the necessary abstracts from the Real Property Tax Services records of such delinquencies.

NOW, THEREFORE, BE IT

RESOLVED, that the In Rem provisions of the Erie County Tax Act be applied to such real property and the delinquent taxes set forth in said transcripts, as determined by the Real Property Tax Services Director from the transcripts of properties upon which the County of Erie owns a tax sale certificate which has been due and unpaid for a period of at least two years; and be it further

RESOLVED, that the County Attorney or his designee conduct and consummate such foreclosure proceedings known as In Rem Action No. 168 as directed by this Legislature and determined by the Real Property Tax Services Director; and be it further

RESOLVED, that this resolution shall take effect immediately; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the Office of the County Executive, the Office of Budget and Management, the County Attorney, the Office of the Comptroller and the Office of Real Property Tax Services.
(6-0)

TIMOTHY J. MEYERS
CHAIR