

February 11, 2016

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 3

ALL MEMBERS PRESENT.

1. RESOLVED, the following items are hereby received and filed:
 - a. INTRO. 19-4 (2015)
LOUGHRAN: "A Review of the Facts Surrounding the Issue of Change Closing Time of Erie County Bars"
(5-0)
 - b. COMM. 2M-12 (2016)
BUFFALO URBAN LEAGUE: "Response to Comptroller's Contract Compliance Review"
(5-0)
 - c. COMM. 3E-13 (2016)
COMPTROLLER: "Audit of EC Clerk's Office Registrar Division Regarding the Mortgage Recording Tax-NFTA for Period Apr-Sept 2015"
(5-0)
 - d. COMM. 3E-14 (2016)
COMPTROLLER: "Report of Secured Funds Relating to 2015 Revenue Anticipation Note Issue"
(5-0)
 - e. COMM. 3M-8 (2016)
EC WATER AUTHORITY: "Unaudited Comparative Financial Statements for Years Ended Dec. 31, 2015 & 2014"
(5-0)
2. COMM. 1D-9 (2015)
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 216010 through 216029, 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	2014	Petition No.	216,010.00
	ASSESSOR	Refund	\$857.00	
	S-B-L	79.20-10-7	45 Cleveland Dr	143089
CHEEKTOWAGA				
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$857.00	
	Town/SpecialDist/School			
<u>Charge To :</u>	143089 CHEEKTOWAGA		\$857.00	\$857.00
	Relevy School		\$857.00	143003 CHEEK.
UNION #3				
	RPTL550(2): Failed to apply basic STAR exemption			
	Refund to be issued to Kai D, Lewis			

	FISCAL YEAR	2015	Petition No.	216,011.00
	ASSESSOR	Refund	\$824.50	
	S-B-L	79.20-10-7	45 Cleveland Dr	143089
CHEEKTOWAGA				
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$824.50	
	Town/SpecialDist/School			
<u>Charge To :</u>	143089 CHEEKTOWAGA		\$824.50	\$824.50
	Relevy School		\$824.50	143003 CHEEK.
UNION #3				
	RPTL550(2): Failed to apply basic STAR exemption			
	Refund to be issued to Kai D, Lewis			

	FISCAL YEAR	2015	Petition No.	216,012.00
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CHEEKTOWAGA
 S-B-L ASSESSOR Refund \$647.07
 114.16-3-11 114 Gregory Ct 143089

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$647.07
 Town/SpecialDist/School
Charge To : 143089 CHEEKTOWAGA \$647.07
 Relevy School \$647.07 143007 DEPEW
 UNION-CHEEK

RPTL550(2): Failed to apply basic STAR exemption
 Refund to be issued to Robert P. Warrington

FISCAL YEAR 2016 Petition No. 216,013.00

CHEEKTOWAGA
 S-B-L ASSESSOR Cancel \$516.61
 113.48-6-5 134 Standard Pkwy 143089

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$516.61
 Town/SpecialDist/School
Charge To : 143089 CHEEKTOWAGA \$516.61

RPTL550(2): Error claculating exemption removal
 New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,014.00

CHEEKTOWAGA
 S-B-L ASSESSOR Cancel \$1,869.39
 101.52-5-5.1 83 Gaulbert St 143089

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,869.39
 Town/SpecialDist/School
Charge To : 143089 CHEEKTOWAGA \$1,869.39

RPTL550(2): Incorrect sewer charge.
 New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,015.00

CHEEKTOWAGA
 S-B-L ASSESSOR Cancel \$3,488.33
 92.02-1-16.1/B 120 Amherst Villa 143089

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$3,488.33
 Town/SpecialDist/School
Charge To : 143089 CHEEKTOWAGA \$3,488.33

RPTL550(2): Incorrect sewer charge.
 Nw tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,016.00

CHEEKTOWAGA
 S-B-L ASSESSOR Cancel \$959.48
 103.13-2-4.2 2450 Walden Ave 143089

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$959.48
 Town/SpecialDist/School
Charge To : 143089 CHEEKTOWAGA \$959.48

RPTL550(2): Incorrect sewer charge.
 New tax bill to be issued

CHEEKTOWAGA

FISCAL YEAR 2016 Petition No. 216,017.00

ASSESSOR Cancel \$913.31

S-B-L 114.08-7-7 569 Rowlyey Rd 143089

Acct. No. 112 \$0.00 County

Acct. No. 132 \$913.31

Town/SpecialDist/School

Charge To: 143089 CHEEKTOWAGA \$913.31

RPTL550(2): Incorrect sewer charge.
New tax bill to be issued

ISLAND

FISCAL YEAR 2016 Petition No. 216,018.00

ASSESSOR Cancel \$786.77

S-B-L 51.11-2-7 1506 Red Jacket Rd 144600 GRAND

Acct. No. 112 \$0.00 County

Acct. No. 132 \$786.77

Town/SpecialDist/School

5201 Code RP520 \$786.77

Charge To: 144600 GRAND ISLAND \$0.00

RPTL550(2): Applied RPTL520 charge in error
New tax bill to be issued

CHEEKTOWAGA

FISCAL YEAR 2016 Petition No. 216,019.00

ASSESSOR Cancel \$1,491.35

S-B-L 102.21-7-17.1 107 David Ave 143089

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,491.35

Town/SpecialDist/School

Charge To: 143089 CHEEKTOWAGA \$1,491.35

RPTL550(2): Incorrect clean-up charge.
New tax bill to be issued

LACKAWANNA

FISCAL YEAR 2016 Petition No. 216,020.00

OWNER Cancel \$2,189.57

S-B-L 141.43-2-12.1 29 Steelawanna Av 140900

Acct. No. 112 \$0.00 County

Acct. No. 132 \$2,189.57

Town/SpecialDist/School

9992 ECSD#6 SAN SEWER \$2,189.57

Charge To: 140900 LACKAWANNA \$0.00

RPTL550(2): Incorrect sewer charge.
New tax bill to be issued

LACKAWANNA

FISCAL YEAR 2016 Petition No. 216,021.00

OWNER Cancel \$624.60

S-B-L 142.62-7-44.1 22 Adrian 140900 LACKAWANNA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$624.60

Town/SpecialDist/School

9992 ECSD#6 SAN SEWER \$624.60

Charge To: 140900 LACKAWANNA \$0.00

RPTL550(2): Incorrect sewer charge.

New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,022.00

ASSESSOR Cancel \$825.86
S-B-L 322.00-2-40 9080 Middle Rd 143889 CONCORD

Acct. No. 112 \$476.87 County
Acct. No. 132 \$348.99

Town/SpecialDist/School
38019 CONCORD FIRE PROTECT \$164.67
Charge To: 143889 CONCORD \$184.32

RPTL550(2): Parcel does not exist
Delete parcel from the tax roll

FISCAL YEAR 2016 Petition No. 216,023.00

ASSESSOR Cancel \$164.12
S-B-L 223.20-3-19 2968 Hillbrook 144000 EDEN

Acct. No. 112 \$93.23 County
Acct. No. 132 \$70.89

Town/SpecialDist/School
Charge To: 144000 EDEN \$70.89

RPTL550(2): Removed vet exemption in error
New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,024.00

ASSESSOR Cancel \$13.45
S-B-L 115.16-2-6.11 VL William St 145289 LANCASTER

Acct. No. 112 \$5.24 County

Acct. No. 132 \$8.21

Town/SpecialDist/School

52005 POLICE FUND \$1.48

52500 ERIE CO SEWER #4 \$0.51

Charge To: 145289 LANCASTER \$6.22

RPTL550(2): Duplicate entry
Delete parcel from the tax roll

FISCAL YEAR 2016 Petition No. 216,025.00

ASSESSOR Cancel \$198.95
S-B-L 46.00-1-2.21 10979 Keller Rd 145689 NEWSTEAD

Acct. No. 112 \$159.44 County
Acct. No. 132 \$39.51

Town/SpecialDist/School
Charge To: 145689 NEWSTEAD \$39.51

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

FISCAL YEAR 2016 Petition No. 216,026.00

ASSESSOR Refund \$84.88
S-B-L 55.16-2-32.1/10D 10 Georgian Ln Uni 142289 AMHERST

Acct. No. 112 \$48.52 County
Acct. No. 132 \$36.36

Town/SpecialDist/School
Charge To: 142289 AMHERST \$36.36

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

FISCAL YEAR 2016 Petition No. 216,027.00
 OWNER Cancel \$3,467.13
 S-B-L 555.00-12-1 Special Franchise 140900
 LACKAWANNA

Acct. No. 112 \$3,467.13 County
 Acct. No. 132 \$0.00
 Town/SpecialDist/School
Charge To: 140900 LACKAWANNA \$0.00

RPTL550(2): Incorrect assessment
 New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,028.00
 OWNER Cancel \$164.17
 S-B-L 555.00-12-1.1 Special Franchise 145689 NEWSTEAD

Acct. No. 112 \$0.00 County
 Acct. No. 132 \$164.17
 Town/SpecialDist/School
 56019 NEWSTEAD FIRE PROTECT \$109.45
 56020 AKRON FIRE PROTECTION \$54.72
Charge To: 145689 NEWSTEAD \$0.00

RPTL550(2): Incorrect assessment
 New tax bill to be issued

FISCAL YEAR 2016 Petition No. 216,029.00
 OWNER Cancel \$7,996.36
 S-B-L 175.05-1-16 710 Quaker Rd 142489 AURORA

Acct. No. 112 \$4,713.47 County
 Acct. No. 132 \$3,282.89
 Town/SpecialDist/School
 24020 AURORA # 1 FIRE PROTECTION \$576.41
Charge To: 142489 AURORA \$2,706.48

RPTL550(2): Incorrect assessment
 Application Denied

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.

Recommendation to the Erie County Legislature Finance & Management Committee in the matter of the Application for a Correction of Error filed under Real Property Tax Law Section 554 for Trinity Park Housing Development Corporation.

Property Location: 710 Quaker Rd
 Town of Aurora, NY

February 11, 2016

I am recommending the denial of correction of error application filed February 5, 2015 for the purpose of correcting the 2016 Town and County Tax roll.

The above referenced property was provided an exemption under 581-a, which gives the owners of residential rental properties, subject to regulatory agreements restricting occupancy in accordance with an income test, the right to have their properties valued, for real property taxation purposes, by the "capitalization of income" method.

This program is regulated by the State Division of Housing and Community Renewal [DHCR]

The subject property was under a 15 year Payment In Lieu of Tax (PILOT) agreement which expired in 2013, therefore the town assessor moved the parcel into the fully taxable section of the roll as of March 1, 2014.

DHCR rules state that the property owner must provide the assessor “with a copy of all applicable regulatory agreements and, *on an annual basis*, income documentation *prior to the taxable status date*” (emphasis added) (9 NYCRR §2656.3).

The company did provide the documents as required.

The applicable DHCR regulation (9 NYCRR §2656.3) clearly states that “[t]he property owner(s) shall provide the local assessing unit with a copy of all applicable regulatory agreements and, on an annual basis, income documentation prior to the taxable status date.” If the assessor does not receive the required regulatory agreement(s) and income documentation on or before taxable status date, the assessor may reasonably assume that the rental residential property is not eligible for §581-a, and value the property as a market rate property. An owner who is dissatisfied with the tentative assessment placed on a property would of course have the normal recourse of administrative review before the municipal board of assessment review.

Company provided proof that the assessment was reduced, based on the fact that the company did not file for administrative review before the municipal board of assessment review, the new assessment stands.

(5-0)

JOSEPH C. LORIGO
CHAIR