

July 9, 2015

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 9

ALL MEMBERS PRESENT.
CHAIR MILLS PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the following items are hereby received and filed:
 - a. COMM. 2M-14 (2015)
TOWN CLERK, TOWN OF TONAWANDA: "Town Resolution Requesting EC Make Direct Payment of Town's Portion of Sales Tax Revenue"
(5-0) Legislator Miller-Williams not present for vote.
 - b. COMM. 11E-18 (2015)
LORIGO: "Letter to Director of Budget and Management Regarding Information Requested for Mid-Year Budget Hearings"
(5-0) Legislator Miller-Williams not present for vote.
 - c. COMM. 12D-5 (2015)
DEPARTMENT OF BUDGET & MANAGEMENT: "Budget Monitoring Report for Period Ending April 2015"
(5-0) Legislator Miller-Williams not present for vote.
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 215100 through 215111 , 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.	215,100.00
	ASSESSOR	Cancel	\$20,953.87

S-B-L	99.65-2-4.1	823 Busti	140200 BUFFALO	
		Acct. No. 112	\$20,953.87	County
		Acct. No. 132	\$0.00	
		Town/SpecialDist/School		
		140200 BUFFALO		\$0.00

RPTL550(7): Property is tax exempt
New tax bill to be issued

FISCAL YEAR	2014	Petition No.	215,101.00
	ASSESSOR	Cancel	\$973.66
S-B-L	99.65-2-5.11	825 Busti	140200 BUFFALO

		Acct. No. 112	\$973.66	County
		Acct. No. 132	\$0.00	
		Town/SpecialDist/School		
		140200 BUFFALO		\$0.00

RPTL550(7): Property is tax exempt
New tax bill to be issued

FISCAL YEAR	2014	Petition No.	215,102.00
	ASSESSOR	Cancel	\$138.39
S-B-L	99.65-2-1	843 Busti	140200 BUFFALO

		Acct. No. 112	\$138.39	County
		Acct. No. 132	\$0.00	
		Town/SpecialDist/School		
		140200 BUFFALO		\$0.00

RPTL550(7): Property is tax exempt
New tax bill to be issued

FISCAL YEAR	2014	Petition No.	215,103.00
	ASSESSOR	Refund	\$480.60
S-B-L	51.18-4-37	136 Riverdale Dr	144600 GRAND ISLAND
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$480.60
	Town/SpecialDist/School		
<u>Charge To :</u>	144600 GRAND ISLAND		\$480.60
	Relevy School		\$480.60 144601 GRND ISLN

CENTRAL

RPTL550(2):Erro in calculating rptl520 charge
Refund to be issued to Lori Galley

FISCAL YEAR	2015	Petition No.	215,104.00
	ASSESSOR	Refund	\$399.04
S-B-L	51.18-4-37	136 Riverdale Dr	144600 GRAND ISLAND
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$399.04
	Town/SpecialDist/School		
	5201 Code RP520	\$399.04	
<u>Charge To :</u>	144600 GRAND ISLAND		\$0.00

RPTL550(2):Erro in calculating rptl520 charge
Refund to be issued to Lori Galley

FISCAL YEAR	2015	Petition No.	215,105.00
	ASSESSOR	Cancel	\$540.00
S-B-L	47.20-1-11	58 Skyline Dr	145601 AKRON
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$540.00
	Town/SpecialDist/School		
<u>Charge To :</u>	145601 AKRON		\$540.00

	Relevy Village	\$540.00	Village of AKRON
RPTL550(2):	Failed to apply vet exemption		
	New tax bill to be issued		

FISCAL YEAR	2015	Petition No.	215,106.00
	ASSESSOR	Cancel	\$24.90
S-B-L	47.07-2-16.11/W7	70 Wesley Dr	145601 AKRON

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$24.90	

<u>Charge To :</u>	Town/SpecialDist/School		\$24.90
	145601 AKRON		

	Relevy Village	\$24.90	Village of AKRON
RPTL550(2):	Failed to apply vet exemption		
	New tax bill to be issued		

FISCAL YEAR	2015	Petition No.	215,107.00
	ASSESSOR	Cancel	\$405.77
S-B-L	235.11-3-3.11	325 North Main St	144401 ANGOLA

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$405.77	

<u>Charge To :</u>	Town/SpecialDist/School		\$405.77
	144401 ANGOLA		

	Relevy Village	\$405.77	Village of ANGOLA
RPTL550(2):	Failed to apply pro-rata vet exemption		
	New tax bill to be issued		

FISCAL YEAR	2015	Petition No.	215,108.00
	ASSESSOR	Cancel	\$90.25
S-B-L	235.19-2-68	22-24 Prospect St	144401 ANGOLA

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$90.25	
<u>Charge To:</u>	Town/SpecialDist/School 144401 ANGOLA		\$90.25
	Relevy Village	\$90.25	Village of ANGOLA
RPTL550(2): Incorrect special district charge New tax bill to be issued			
FISCAL YEAR	2015	Petition No.	215,109.00
	ASSESSOR	Cancel	\$594.22
S-B-L	336.13-1-39.11 E Main St	143801 SPRINGVILLE	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$594.22	
<u>Charge To:</u>	Town/SpecialDist/School 143801 SPRINGVILLE		\$594.22
	Relevy Village	\$594.22	Village of
SPRINGVILLE			
RPTL550(2): Error in calculating ag exemption New tax bill to be issued			
FISCAL YEAR	2015	Petition No.	215,110.00
	ASSESSOR	Cancel	\$565.48
S-B-L	347.11-1-1 Mill St	143801 SPRINGVILLE	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$565.48	
<u>Charge To:</u>	Town/SpecialDist/School 143801 SPRINGVILLE		\$565.48
	Relevy Village	\$565.48	Village of
SPRINGVILLE			
RPTL550(2): Error in calculating ag exemption			

New tax bill to be issued

FISCAL YEAR	2015	Petition No.	215,111.00
	ASSESSOR	Cancel	\$73.95
S-B-L	347.07-1-8.1 Mill St	145601 AKRON	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$73.95	
<u>Charge To:</u>	Town/SpecialDist/School 145601 AKRON		\$73.95
	Relevy Village	\$73.95	Village of AKRON
RPTL550(2): Error in calculating ag 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) Legislator Miller-Williams not present for vote.

3. **COMM. 12E-10 (2015)**
COUNTY EXECUTIVE

WHEREAS, several non-city school districts lying within the County of Erie have adopted their school budgets for the current school year, determined the amount thereof to be raised by real property tax and will have fixed their school tax rates, with said budgets, amounts and rates to be certified to and filed with the Real Property Tax Services Department of Erie County, no later than August 10, 2015; and

WHEREAS, the Director for the Erie County Department of Real Property Tax Services will spread and extend said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

NOW, THEREFORE, BE IT

RESOLVED, that there is hereby levied and assessed upon the taxable real property appearing on the school assessment rolls for the respective school districts the amounts to be raised by school taxes, as spread and extended by the Director of the Erie County Department of Real Property Tax Services, which

amounts shall be collected from the persons and corporations liable therefore in accordance with and pursuant to the provisions of the statutes in such cases made and provided; and be it further

RESOLVED, that the Chairman and the Clerk of the Legislature are hereby directed to execute in the name and under the seal of the County of Erie, and to annex to the respective school district tax rolls as they are compiled by the Director of the Erie County Department of Real Property Tax Services, a good and sufficient warrant, addressed to the proper tax collecting officials, commanding them to collect such school district taxes in accordance with applicable law; and be it further

RESOLVED, that the Director of the Erie County Department of Real Property Tax Services is hereby directed to deliver such school district tax rolls and warrants to such tax collecting officials to be acted upon in accordance with applicable law; and be it further

RESOLVED, that each and every act of Director of the Erie County Department of Real Property Tax Services in connection with the foregoing is hereby ratified and confirmed; and be it further

RESOLVED, that the Clerk of the Legislature is hereby directed to cause such non-city school district budgets, tax rates and resolutions to be printed in the journal of the proceedings of the Legislature; and be it further

RESOLVED that certified copies of this resolution be forwarded to the County Executive, County Attorney, County Comptroller, Director of Budget and Management, and Director of Real Property Tax Services.
(5-0) Legislator Miller-Williams not present for vote.

4. COMM. 13E-4 (2015)

COUNTY EXECUTIVE

WHEREAS, it is the mission of the Buffalo Erie Niagara Land Improvement Corporation 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 the Buffalo Erie Niagara Land Improvement Corporation, may tender a preemptive 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 a land bank, the property shall be deemed sold to the land bank regardless of any bids by any other third parties; and

WHEREAS, the bid of the land bank 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 the

land bank 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.

WHEREAS, it is anticipated that the Buffalo Erie Niagara Land Improvement Corporation will exercise its preemptive bid powers at the upcoming County In Rem 163 tax sale; and

WHEREAS, agreements between the County and the Buffalo Erie Niagara Land Improvement Corporation are necessary to outline the obligations of the land bank and the expected repayment, if any, of the County taxes which were the basis for the judgment; and

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 the Land bank 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 163 to be held on September 23, 2015; 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

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.
(6-0)

**JOSEPH C. LORIGO
CHAIR**