



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

January 14, 2014

Hon. Barry Weinstein  
Town of Amherst  
5583 Main Street  
Williamsville, New York 14221

**Re: Amherst Industrial Development Agency**

Dear Supervisor Weinstein,

I read in the January 10, 2014 issue of the Buffalo News that the Amherst Industrial Development Agency ("AIDA") is considering an inducement for the William Mattar Law Firm (the "Applicant") expansion on 6710 and 6720 Main Street in Amherst.

I am writing to advise you that I strongly oppose the use of property tax, sales tax and mortgage recording tax incentives for this project.

The Applicant's website ([www.williammattar.com](http://www.williammattar.com)) states that:

- its principle office is located in Williamsville and that it has satellite sites to conduct intake;
- its lawyers are licensed to practice in New York State and there is no indication that any of the lawyers are licensed to practice in any other state;
- it has "access to lawyers who are licensed to practice in other states...."
- file management and case work may be prepared at the principal office or at other locations; and
- it employs 17 attorneys and indicates it is seeking to hire one more attorney.

In general, a law firm should not receive tax incentives because such firms, like doctor's offices, accounting firms and other providers of professional services do not increase the net wealth of our community. Although the Applicant's application attempts to argue that it is a wealth generator, I am not convinced that (1) tax benefits are necessary for the project to

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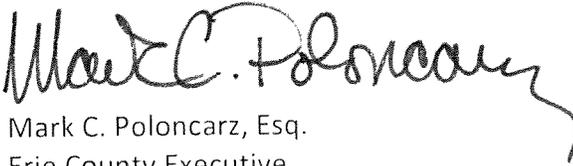
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proceed; (2) there is a realistic chance that the Applicant would locate outside of our area; or (3) a substantial portion of any fees for out of state representations would inure to the benefit of our region. With only seventeen lawyers on staff and no out of state licensure mentioned on the web site, it is likely that the legal work that will generate out of area fees will be done by and paid to out of state attorneys.

Additionally, any claim the work to be performed by the Applicant as being "back office" work and thus would qualify for an exemption under the AIDA's policies is without merit as every law firm contains back office elements to it, whether it be secretaries, paralegals, nurses, investigators or general office staff. Any work to be performed by such personnel would be directly related to the principal purpose of the business, the provision of legal services, and not an ancillary service to the primary service of the business (such as a call center for a bank).

As you have stated at Erie County Industrial Development Agency meetings, doctor's offices should not be getting tax benefits. You have made that statement as a medical doctor. I hope you will join me as an attorney to state that lawyer's offices should not get tax breaks either.

Sincerely yours,

A handwritten signature in black ink that reads "Mark C. Poloncarz". The signature is written in a cursive style with a long, sweeping tail on the letter 'z'.

Mark C. Poloncarz, Esq.  
Erie County Executive

MCP/mt

cc: Hon. Sean M. Ryan, Esq.  
Hon. Richard M. Tobe, Esq.  
Amherst Industrial Development Agency  
Erie County Industrial Development Agency