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COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

October 9, 2012

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

RE: Purchase of 2012 Tax Lien Certificates

Dear Honorable Members:

Enclosed please find a Resolution and Accompanying Memorandum to allow the Director of Real Property Tax Services on behalf of the County of Erie to purchase 2012 Tax Lien Certificates.

Should your honorable body require further information, I encourage you to contact Joseph Maciejewski, Department of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely,

Mark C. Poloncarz
Erie County Executive

MCP/bb
Enclosure

cc: Joseph Maciejewski, Department of Real Property Tax Services

MEMORANDUM

To:	Honorable Members of the Erie County Legislature
From:	Real Property Tax Services
Re:	Purchase of 2012 Tax Lien Certificates
Date:	October 1, 2012

SUMMARY

The sale of 2012 Tax Lien Certificates to be purchased by the Director of Real Property Tax Services, on behalf of the County of Erie.

FISCAL IMPLICATIONS

Positive for Erie County. The purchase of the unpaid taxes and the creation of a Tax Lien Certificate place the County of Erie in first position in redemption of such Tax Lien Certificates with interest.

REASONS FOR RECOMMENDATION

Erie County will be able to collect and foreclose previous taxes owed on all unpaid tax liens.

BACKGROUND INFORMATION

Pursuant to Section 7-6.0 of the Erie County Tax Act, in each of the past fifty -two (52) years, the County of Erie, each November, bids for and purchases every available Tax Certificate upon real estate for which current year real property taxes then remain unpaid.

CONSEQUENCES OF NEGATIVE ACTION

The County of Erie will not be allowed to purchase the unpaid taxes and potentially carry out a foreclosure action on the tax lien.

STEPS FOLLOWING APPROVAL

Notice of Sale of Tax Liens is published in the newspaper and the sale will be held and completed on Friday, November 23, 2012.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Purchase of 2012 Tax
Lien Certificates

WHEREAS, pursuant to Section 7-6.0 of the Erie County Tax Act, as well as specific direction of resolutions adopted by the Erie County Legislature in each of the past fifty -two (52) years, the County of Erie, each November, bids for and purchases every available Tax Certificate upon real estate for which current year real property taxes then remain unpaid; and

WHEREAS, the collection of delinquent real property taxes under this procedure has been satisfactory, potentially leading, absent redemption, to the commencement of an *in rem* tax foreclosure action against the affected properties by the County; and

WHEREAS, it is recommended that your Honorable Body direct the Director of Real Property Tax Services to bid and purchase for the County of Erie, its bid being preferred over all other offers, every 2012 Tax Certificate upon real estate for which current year real property taxes remain unpaid as of November 23, 2012, the scheduled tax sale date for 2011 Tax Certificates.

NOW, THEREFORE, BE IT

RESOLVED, that pursuant to Article VII of the Erie County Tax Act, the Director of Real Property Tax Services be, and hereby is, authorized to bid for and purchase, on behalf of the County of Erie, all Tax Certificates upon real estate in Erie County for which 2011 real property taxes have not been paid; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the County Executive, Joseph L. Maciejewski, Director of Real Property Tax Services, the Director of Budget and Management, the County Comptroller and Assistant County Attorney Gregory Kammer.