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COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

December 4, 2012

Erie County Legislature
92 Franklin Street
Buffalo, New York 14202

RE: Section 520 Exemption Charges for 2013

Dear Honorable Members:

Enclosed please find a proposed resolution and accompanying memorandum with regard to the Section 520 Exemption Charges for 2013

A schedule of tax revenues to be realized under Section 520 of the Real Property Tax Law dealing with exemption removals is attached.

The resolution directs the Director Real Property Tax Services to spread the taxes on the tax rolls of several municipalities and to include the schedule in the Abstract of Taxes levied by your Honorable Body for the year 2013.

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

Sincerely,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jm
Enclosure

cc: Joseph Maciejewski, CCD

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Section 520 Exemptions Charges for 2013
Date: December 4, 2012

SUMMARY

It is recommended that the Legislature approve the attached resolution providing for the adoption of the Section 520 Exemptions Charges for 2013.

FISCAL IMPLICATIONS

Positive for County and Towns, as taxes due on property receiving total or partial exemption from taxation that has been transferred to a person, corporation or association not entitled to an exemption from taxation shall be levied for said fiscal year.

REASONS FOR RECOMMENDATION

Adoption of the Section 520 Exemption Charges for 2013, will allow the Director of Real Property Tax Services to spread the amount of taxes on the rolls of several municipalities where taxes due from exemption removal on properties transferred in the past year.

BACKGROUND INFORMATION

Real Property Tax Law Section 520 states that any property receiving total or partial exemption from taxation has been transferred to a person, corporation or association not entitled to an exemption from taxation shall be re-levied for said fiscal year.

CONSEQUENCES OF NEGATIVE ACTION

Section 520 Exemption removals will not be levied and taxes due from those removals will not be collected.

STEPS FOLLOWING APPROVAL

520 charges get applied to the affected parcels and included as part of the 2013 Town and County tax levy.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Section 520 Exemption Charges for 2013

WHEREAS, Section 520 Exemption Charges for 2013 have been calculated, as indicated on the attached schedule.

NOW, THEREFORE, BE IT,

RESOLVED, that the Erie County Director of Real Property Tax Services is directed to spread the amount of taxes, as indicated on the attached schedule, upon the tax rolls of the several municipalities in Erie County, being taxes due from the exemption removal on properties transferred during the past year, pursuant to Section 520 of the Real Property Tax Law; and be it further;

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

EXEMPTION REMOVALS FOR 2013 COUNTY TAX

Town	County	Town	Total
Alden	$ 4,027.58	$ 568.81	$ 4,596.39
Amherst	$ 103,521.77	$ 93,383.15	$ 196,904.92
Aurora	$ 11,756.47	$ 4,897.57	$ 16,654.04
Boston	$ 3,628.76	$ 1,127.62	$ 4,756.38
Brant	$ 598.16	$ 449.70	$ 1,047.86
Cheektowaga	$ 129,853.96	$ 170,692.13	$ 300,546.09
Clarence	$ 8,325.45	$ 3,733.52	$ 12,058.97
Colden	$ 1,699.90	$ 617.37	$ 2,317.27
Collins	$ 4,081.14	$ 1,434.02	$ 5,515.16
Concord	$ 1,234.89	$ 284.57	$ 1,519.46
Eden	$ 4,487.73	$ 2,465.22	$ 6,952.95
Elma	$ 3,321.59	$ 126.69	$ 3,448.28
Evans	$ 12,558.73	$ 17,246.06	$ 29,804.79
Grand Island	$ 32,847.88	$ 8,031.20	$ 40,879.08
Hamburg	$ 32,283.98	$ 22,241.44	$ 54,525.42
Holland	$ 525.53	$ 208.31	$ 733.84
Lancaster	$ 22,127.28	$ 22,118.07	$ 44,245.35
Marilla	$ 1,460.19	$ 72.06	$ 1,532.25
Newstead	$ 7,824.94	$ 1,685.68	$ 9,510.62
North Collins	$ 3,668.87	$ 2,925.09	$ 6,593.96
Orchard Park	$ 32,655.71	$ 12,924.94	$ 45,580.65
Sardinia	$ 1,199.80	$ 0	$ 1,199.80
Tonawanda	$ 134,773.68	$ 155,207.14	$ 289,980.82
Wales	$ 787.49	$ 91.08	$ 878.57
West Seneca	$ 48,638.63	$ 65,160.95	$ 113,799.58
Buffalo	$ 82,288.49	$ 0	$ 82,288.49
C. Lack	$ 23,662.01	$ 0	$ 23,662.01
C. Ton	$ 18,133.98	$ 0	$ 18,133.98
	$ 731,974.59	**$ 587,692.39**	**$ 1,319,666.98**