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COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

January 21, 2014

The Honorable
Erie County Legislature
92 Franklin Street
Buffalo, New York 14202

**Re: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act,
In Rem Action No. 162**

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum for your consideration and approval authorizing the Erie County Attorney or his designee to conduct and consummate foreclosure proceedings pursuant to the In Rem provisions of the Erie County Tax Act.

Should your Honorable Body require further information, I encourage you to Joseph Maciejewski, Director of Real Property Tax Services. Thank you for your consideration on this matter

Sincerely,

A handwritten signature in blue ink that reads "Mark C. Poloncarz". The signature is written in a cursive style and is positioned above the printed name and title.

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/mc
Enclosure

cc: Joseph Maciejewski

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act, In
Rem Action No. 162
Date: January 21, 2014

SUMMARY

Legislative authorization is sought for the Erie County Attorney's Office or the County Attorney's designee to conduct a foreclosure pursuant to the In Rem provisions of the Erie County Tax Act.

The Real Property Tax Services Director has, from the transcripts of properties upon which the County of Erie owns a tax sale certificate which has been due and unpaid for at least a period of two years, created a transcripts of properties.

FISCAL IMPLICATIONS

Positive. Properties will be offered at a public auction with delinquent tax dollars paid by successful bidders.

REASONS FOR RECOMMENDATION

The Erie County Tax Act requires that a transcript of properties be approved by the Erie County Legislature. A transcript is attached which identified properties the County will be foreclosing. The liens held for at least two years after the creation of the tax sale certificates.

BACKGROUND INFORMATION

Erie County owns unpaid tax sale certificates that can be foreclosed pursuant to the provisions of the Erie County Tax Act.

CONSEQUENCES OF NEGATIVE ACTION

The properties identified in the transcript will remain in delinquent status.

STEPS FOLLOWING APPROVAL

The Erie County Attorney's office or his designee will conduct a foreclosure pursuant to the In Rem provisions of the Erie County Tax Act.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

Re: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act, In Rem Action No. 162

WHEREAS, the Real Property Tax Services Director has transmitted to this Legislature transcripts of tax delinquencies and tax delinquent real properties for foreclosure pursuant to the In Rem provisions of the Erie County Tax Act, which will be known as In Rem Action No. 162, and has furnished this Legislature with the necessary abstracts from the Real Property Tax Services records of such delinquencies.

NOW, THEREFORE BE IT

RESOLVED, that the In Rem provisions of the Erie County Tax Act be applied to such real property and the delinquent taxes set forth in said transcripts, as determined by the Real Property Tax Services Director from the transcripts of properties upon which the County of Erie owns a tax sale certificate which has been due and unpaid for a period of at least two years; and be it further

RESOLVED, that the County Attorney or his designee conduct and consummate such foreclosure proceedings known as In Rem Action No. 162 as directed by this Legislature and determined by the Real Property Tax Services Director; and be it further

RESOLVED, that this resolution shall take effect immediately; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the Office of the County Executive, the Office of Budget and Management, the County Attorney, the Office of the Comptroller and the Office of Real Property Tax Services.