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## COUNTY OF ERIE

**CHRIS COLLINS**

COUNTY EXECUTIVE

August 18, 2011

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

**RE: Sale of Tax Certificates – 117 French Rd & 2744 Clinton St, West Seneca, NY**

Honorable Members:

Please find attached a resolution and accompanying memorandum approving the sale of Tax Certificates for 117 French Rd & 2744 Clinton St, West Seneca NY.

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

Sincerely,

CHRIS COLLINS  
Erie County Executive

## **MEMORANDUM**

To: Honorable Members of the Erie County Legislature  
From: Real Property Tax Services  
Re: Sale of Tax Certificates – 117 French Rd & 2744 Clinton St, West Seneca, NY  
Date: August 18, 2011

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### **SUMMARY**

Sale of a Tax Certificates covering, 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) and merged parcel known as 117 French Rd (S.B.L # 124.10-3-5.21) to DeVincentis Profit Sharing Plan in accord with the provisions of the Erie County Tax Act.

### **FISCAL IMPLICATIONS**

The 2008, 2009 and 2010 delinquent taxes totaling \$149,586.54 will be paid in full and received by Erie County.

### **REASONS FOR RECOMMENDATION**

Authorization for the Director of Real Property Tax Services to transfer and assign to DeVincentis Profit Sharing Plan, Erie County tax sale certificates from tax years 2008, 2009 and 2010 on real property covering, 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) and merged parcel known as 117 French Rd (S.B.L # 124.10-3-5.21) upon the payment of \$149,586.54 the total amount thereof, to the Department of Real Property Tax Services.

### **BACKGROUND INFORMATION**

The DeVincentis Profit Sharing Plan has a mortgage in the first position and a second mortgage covering the previously separate parcels, and wishes to purchase the 2008, 2009 and 2010 tax certificate in an effort to conduct its own foreclosure and acquire title to the subject property through the tax deed sale procedure established by the Erie County Tax Act

### **CONSEQUENCES OF NEGATIVE ACTION**

The property's tax delinquencies will remain unpaid and the County would incur the costs of completing a foreclosure on the property.

### **STEPS FOLLOWING APPROVAL**

Upon payment of the full amount of the property's delinquent tax certificates for tax years 2008, 2009 and 2010 on the real property reference about, the Director of Real Property Tax Services will execute and deliver to DeVincentis Profit Sharing Plan an assignment of Erie County's tax sale certificates for said years.

A RESOLUTION SUBMITTED BY:  
REAL PROPERTY TAX SERVICES

RE: Sale of Tax Certificates  
117 French Rd & 2744 Clinton St,  
West Seneca, NY

WHEREAS, real property known as 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) parcels of land approximately 11.1 acres known as Majeski Nursery and previously owned by Dan Majeski Nurseries; and

WHEREAS, on October 31, 2007 the parcels were transferred to Brandee Myers-Majeski LLC and merged by deed (Liber 11136 Page 6630) which resulted in one merged parcel known as 117 French Rd (S.B.L # 124.10-3-5.21) ; and

WHEREAS, the 2008 taxes on the former properties known as 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) remain unpaid, as do the 2009 thru 2011 taxes on the new parcel 117 French Rd (S.B.L # 124.10-3-5.21); and

WHEREAS, tax certificates are held by the County of Erie for unpaid, 2008, 2009, and 2010 taxes in the amount of \$149,586.54; and

WHEREAS, the DeVincentis Profit Sharing Plan has a mortgage in the first and second positions, encompassing the previously separate parcels; and

WHEREAS, the DeVincentis Profit Sharing Plan wishes to purchase the 2008, 2009 and 2010 tax certificates in an effort to conduct its own foreclosure and acquire title to the subject property through the tax deed sale procedure established by the Erie County Tax Act.

NOW, THEREFORE, BE IT

RESOLVED, that the Director of Real Property Tax Services, Joseph L. Maciejewski, CCD is hereby authorized to sell the tax certificates on properties known as 117 French Rd & 2744 Clinton St in the Town of West Seneca (S.B.L. #'s 124.10-3-5.2, 124.10-3-6 and 124.10-3-7) and merged parcel known as 117 French Rd (S.B.L # 124.10-3-5.21) to DeVincentis Profit Sharing Plan for \$149,586.54, in accord with the provisions of the Erie County Tax Act.

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Gregory Kammer, County Attorney's Office, and Department of Real Property Tax Services.