

**SUSPENSION**



**COUNTY OF ERIE**

**MARK C. POLONCARZ**  
COUNTY EXECUTIVE

**GA**

September 11, 2013

Erie County Legislature  
92 Franklin Street  
Buffalo, New York 14202

**RE: Sale of Tax Certificates**  
**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY.**  
**91.14-1-14, 44A Windwood Ct, Cheektowaga NY.**  
**113.16-1-2, 3048 William St, Cheektowaga NY.**

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum approving the sale of Tax Certificates for the above referenced parcels, to the Buffalo Erie Niagara Land Improvement Corporation.

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,

Mark C. Poloncarz, Esq.  
Erie County Executive

Enclosure  
MCP/bb

cc: Joseph L. Maciejewski, CCD  
Maria R. Whyte

**15E-37**

**A RESOLUTION SUBMITTED BY:  
REAL PROPERTY TAX SERVICES**

RE: Sale of Tax Certificates

**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY.\_  
91.14-1-14, 44A Windwood Ct, Cheektowaga NY.  
113.16-1-2, 3048 William St, Cheektowaga NY.**

WHEREAS, real property known as:

**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY.\_  
91.14-1-14, 44A Windwood Ct, Cheektowaga NY.  
113.16-1-2, 3048 William St, Cheektowaga NY.**

have unpaid tax certificates, held by the County of Erie for; and

WHEREAS, the Buffalo Erie Niagara Land Improvement Corporation (hereinafter "BENLIC" or "Land bank") wishes to acquire the tax certificates in an effort to conduct its own foreclosure and acquire title in the name of the Land Bank to the subject property through the tax lien foreclosure procedure established by the Erie County Tax Act; and

WHEREAS, it is the mission of the Buffalo Erie Niagara Land Improvement Corporation to confront and alleviate the problems distressed properties cause to communities by supporting municipal and regional revitalization efforts and strategically acquiring, improving, assembling, and selling distressed, vacant, abandoned, and/or tax-delinquent properties; and

WHEREAS, real property known as:

**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY.\_  
91.14-1-14, 44A Windwood Ct, Cheektowaga NY.  
113.16-1-2, 3048 William St, Cheektowaga NY.**

is distressed, vacant, or abandoned, and is tax-delinquent;

NOW, THEREFORE, BE IT

RESOLVED, that the Director of Real Property Tax Services, is hereby authorized to sell the tax certificates on

**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY. for the years 1999 through 2012\_  
91.14-1-14, 44A Windwood Ct, Cheektowaga NY for the years 2010 through 2012.  
113.16-1-2, 3048 William St, Cheektowaga NY for the years 2004 through 2012 \_**

## MEMORANDUM

To: Honorable Members of the Erie County Legislature  
From: Real Property Tax Services  
Re: Sale of Tax Certificates  
**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY.\_**  
**91.14-1-14, 44A Windwood Ct, Cheektowaga NY.**  
**113.16-1-2, 3048 William St, Cheektowaga NY.**  
Date: September 9, 2013

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### SUMMARY

Our local Land Bank, the Buffalo Erie Niagara Land Improvement Corporation wishes to acquire the tax certificates of the above referenced parcels, 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.

### FISCAL IMPLICATIONS

Positive:

Unpaid tax certificates, held by the County of Erie for years:

**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY. for the years 1999 through 2012**

**91.14-1-14, 44A Windwood Ct, Cheektowaga NY for the years 2010 through 2012.**

**113.16-1-2, 3048 William St, Cheektowaga NY for the years 2004 through 2012,**

will be transferred for \$1.00 consideration. The County will no longer make the municipality whole for taxes which the County is unlikely to collect due to the condition of the property. The eventual return of the property to the tax rolls will bring actual tax revenue. Stabilizing distressed property may lead to sustained or increased property value on neighboring properties, thus strengthening the tax base.

### REASONS FOR RECOMMENDATION

Authorization for the Director of Real Property Tax Services to transfer and assign to the Buffalo Erie Niagara Land Improvement Corporation, unpaid tax certificates, held by the County of Erie for years:

**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY. for the years 1999 through 2012\_**

**91.14-1-14, 44A Windwood Ct, Cheektowaga NY for the years 2010 through 2012.**

**113.16-1-2, 3048 William St, Cheektowaga NY for the years 2004 through 2012**

and for \$1.00 to be paid to Erie County. The Buffalo Erie Niagara Land Improvement Corporation will conduct and fund a foreclosure of the parcel.

## **BACKGROUND INFORMATION**

Unpaid tax certificates, held by the County of Erie for years,  
**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY. for the years 1999 through 2012**  
**91.14-1-14, 44A Windwood Ct, Cheektowaga NY for the years 2010 through 2012.**  
**113.16-1-2, 3048 William St, Cheektowaga NY for the years 2004 through 2012**  
and the recovery of any unpaid tax amounts will be paid to the Buffalo Erie Niagara Land Improvement Corporation. The assignment will lead to an effort by the Buffalo Erie Niagara Land Improvement Corporation 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, the property will remain distressed, vacant and/or abandoned. The County would incur the costs of completing a foreclosure on the property. The County will continue to make the municipality whole on the municipal taxes levied on the property.

## **STEPS FOLLOWING APPROVAL**

Upon payment of \$1.00 for the property's delinquent tax certificates for tax years:  
**S.B.L. # 235.20-1-8, 59 North Main St, Angola NY. for the years 1999 through 2012**  
**91.14-1-14, 44A Windwood Ct, Cheektowaga NY for the years 2010 through 2012.**  
**113.16-1-2, 3048 William St, Cheektowaga NY for the years 2004 through 2012**  
on the real property reference about, the Director of Real Property Tax Services will execute and deliver an assignment of Erie County's tax sale certificates for said years. The Director of Real Property Tax Services, will enter into an agreement with the Buffalo Erie Niagara Land Improvement Corporation which outline the obligations of the Land bank and the expected repayment, if any, of the County taxes which were the basis for the tax certificates.

Following the foreclosure, the Buffalo Erie Niagara Land Improvement Corporation will acquire title pursuant to Article 16 of the New York Not-for-Profit Corporation Law. After which the Land Bank will cause to rehabilitate and/or sell the property pursuant to its property disposition guidelines. The Land bank shall reimburse the County such amounts in accordance with agreement consistent with the Property Tax and Maintenance/Foreclosure Cost Recapture Policy for In Rem 161 and County Tax Liens Transferred to BENLIC in 2013 adopted by the Land bank on September 6, 2013.

to the Buffalo Erie Niagara Land Improvement Corporation for \$1.00 in accord with the provisions of the Erie County Tax Act; and be it further

RESOLVED, that the County, through its Director of Real Property Tax Services, is hereby authorized to enter into an agreement with the Buffalo Erie Niagara Land Improvement Corporation (BENLIC) which outline the obligations of the Land bank and the expected repayment, if any, of the County taxes which were the basis for the tax certificates consistent with Property Tax and Maintenance/Foreclosure Cost Recapture Policy for In Rem 161 and County Tax Liens Transferred to BENLIC in 2013 adopted by the Land bank on September 6, 2013; and be it further

RESOLVED, that, in the event that the Land bank is the successful bidder at the foreclosure auction,, pursuant to Section 12-1.0 of the Erie County Tax Act the Director of Real Property Tax Services is hereby authorized to cancel such past due real property taxes necessary to satisfy the requirements of Article 13 of the New York Real Property Actions and Proceedings Law and execute a Referee's Deed conveying the property to the Landbank; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Erie County Comptroller, County Attorney, Director of Real Property Tax Services and the Buffalo Erie Niagara Land Improvement Corporation.