COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

December 10, 2013

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

IMMEDIATE CONSIDERATION REQUESTED

RE: Levy and Apportionment of Erie County Real Property Tax for 2014

Dear Honorable Members:

Please find enclosed for your approval a resolution and accompanying memorandum for the levy and apportionment of Erie County Real Property Tax for 2014, which shall be approved upon adoption of the 2014 Erie County Budget.

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

Sincerely,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/bb
Enclosure

cc: Joseph L. Maciejewski

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Levy and Apportionment of Erie County Real Property Tax for 2014
Date: December 3, 2013

SUMMARY

Pursuant to the Erie County Tax Act and Real Property Tax Law, the Erie County Legislature levies the County Tax and the Director of Real Property Tax Services is directed to apportion said taxes to be raised for such budget against the taxable property liable.

FISCAL IMPLICATIONS

The Erie County tax levy is needed for the 2014 budget to be in balance.

REASONS FOR RECOMMENDATION

Property tax revenue is necessary to balance the budget.

BACKGROUND INFORMATION

Pursuant to the Erie County Tax Act, the Erie County Legislature levies the County Tax and the Director of Real Property Tax Services is hereby authorized to apportion the 2014 county property taxes.

CONSEQUENCES OF NEGATIVE ACTION

A budget deficit equal to the amount of property taxes failed to be levied.

STEPS FOLLOWING APPROVAL

The Director of Real Property Tax Services will apportion the County Tax, and prepare the 2014 County tax bills.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Levy and Apportionment of the Erie County Real Property Tax for 2014

WHEREAS, the Erie County budget for the year 2014 has been adopted by the Erie County Legislature.

NOW, THEREFORE, BE IT

RESOLVED, that the amounts in said County budget that are required to be raised by taxes, by the Legislature's adoption of the Erie County Budget for 2014, are hereby levied upon and shall be collected from the taxable property situated within the County of Erie and liable therefore, effective January 1, 2014; and; be it further

RESOLVED, that the Director of Real Property Tax Services is hereby directed to apportion said taxes to be raised for such budget against the taxable property liable, therefore, as provided by law; and be it further

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