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COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

June 16, 2014

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

RE: Levy of the 2014-2015 School Tax Budgets

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum to levy the 2014-2015 School Tax Budgets.

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

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/mc
Enclosure

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Levy of 2014-2015 School Tax Budgets
Date: **June 16, 2014**

SUMMARY

Several non-city school districts lying within Erie County have adopted their school budgets determined the amounts to be raised and fix their school tax rates. Per the Erie County Tax Act, Erie County Legislature must levy the school taxes no later than the first Tuesday in September.

FISCAL IMPLICATIONS

School districts will receive their property tax levy.

REASONS FOR RECOMMENDATION

The Erie County Tax Act requires the Erie County Legislature to levy school taxes.

BACKGROUND INFORMATION

The Director of Real Property Tax Services has spread and extended said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

Several non-city school districts lying within Erie County have adopted their school budgets, determined the amounts to be raised, and fix their school tax rates. Per the Erie County Tax Act, Erie County Legislature must levy the school taxes no later than the first Tuesday in September.

CONSEQUENCES OF NEGATIVE ACTION

School districts will not receive their property tax levy.

STEPS FOLLOWING APPROVAL

Director of Real Property Tax Services will deliver school district tax rolls, bills and warrants to such school tax collecting officials.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Levy 2014-2015 School Tax Budgets

WHEREAS, the several non-city school districts lying within the County of Erie have adopted their school budgets for the current school year, determined the amount thereof to be raised by real property tax and fixed their school tax rates, said budgets, amounts and rates having been certified to and filed with the Real Property Tax Services Department of Erie County; and

WHEREAS, the Director for said Real Property Tax Services Department will spread and extend said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

NOW, THEREFORE, BE IT

RESOLVED, that there is hereby levied and assessed upon the taxable real property appearing on the school assessment rolls for the respective school districts the amounts to be raised by school taxes, as spread and extended by the Director of the Real Property Tax Services Department, which amounts shall be collected from the persons and corporations liable therefore in accordance with and pursuant to the provisions of the statutes in such cases made and provided; and be it further

RESOLVED, that the Chairman and the Clerk of the Legislature are hereby directed to execute in the name and under the seal of the County of Erie, and to annex to the respective school district tax rolls as they are compiled by the Director of the Real Property Tax Services Department, a good and sufficient warrant, addressed to the proper tax collecting officials, commanding them to collect such school district taxes in accordance with applicable law; and be it further

RESOLVED, that the Director of the Real Property Tax Services Department is hereby directed to deliver such school district tax rolls and warrants to such tax collecting officials to be acted upon in accordance with applicable law; and be it further

RESOLVED, that each and every act of the Director for the Real Property Tax Services Department in connection with the foregoing is hereby ratified and confirmed; and be it further

RESOLVED, The Clerk of the Legislature is hereby directed to cause such non-city school district budgets, tax rates and resolutions to be printed in the journal of the proceedings of the Legislature; and be it further

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