



COUNTY OF ERIE

MICHAEL A. SIRAGUSA
COUNTY ATTORNEY

MARK C. POLONCARZ
COUNTY EXECUTIVE

MICHELLE M. PARKER
FIRST ASSISTANT COUNTY ATTORNEY

JEREMY C. TOTH
SECOND ASSISTANT COUNTY ATTORNEY

DEPARTMENT OF LAW

February 3, 2014

Sheila M. Meegan, Supervisor
Town of West Seneca
1250 Union Road
West Seneca, New York 14224

Re: Tax Relief to West Seneca Flood Victims

Dear Supervisor Meegan:

I was asked by Erie County Executive, Mark C. Poloncarz, to look into whether or not Erie County had the authority to afford West Seneca flood victims tax relief in the form of waiving or delaying the deadline to pay their real property taxes. Unfortunately, the Erie County Tax Act ("ECTA") does not authorize Erie County to waive or delay the deadline to pay their real property taxes. The only way in which to vest Erie County with such authority is through an amendment of the ECTA enacted by the New York State Legislature and approved by the Governor of New York State. Absent such state legislation, Erie County lacks the requisite authority.

Please feel free to contact me if you have any questions or would like to discuss this matter.

Very truly yours,

MICHAEL A. SIRAGUSA
Erie County Attorney

cc: Mark C. Poloncarz, Erie County Executive