

SUSPENSION

ERIE COUNTY ASSESSORS' ASSOCIATION

1600 Bowen Road
Elma, New York 14059
(716) 864-3442

6/6/2018

Dear Honorable Legislators:

We respectfully ask that the proposed changes to the Erie County Tax Act be tabled to allow sufficient time for the Assessment Community, the Tax Receiver Community, as well as Local Governments to have the opportunity to thoroughly participate in the contribution and review process of the proposed changes.

At first blush, Erie County Assessors' Association offers the following concerns:

On page 3, under the term "Director of Real Property Tax Services", we find that it references that the Town Clerk shall be notified of title transfers, when it should state Assessors. Also, it is felt that some of the duties seem to have been expanded to have too much control over the Assessor's duties. The State of New York sets the parameters under which Assessor's operate and perform their duties.

On Page 4, item q: the introduction of Homestead Properties and the definition does not deal with all forms of ownership, ie: Trusts and some LLC's for instance, where the ownership still should be considered "Owner Occupied". We feel that this definition needs more review.

There are 2 pages numbered page 20. One starts with 6.10 and the other with 6.80. There also seem to have pages missing from 73 to 76. One of the page 20's deals with changing the dates of the Second Class Towns. There are many negative issues to the Taxpayer by moving up the date without sufficient notification. It may cause the Senior Citizen Community to struggle to pay their tax bill early as well as causing issues with taxes that are in escrow.

We are aware of additional concerns of Town Governments and Tax Receivers regarding the changes in dates of the second class and penalties as they affect the

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operation of the Towns and the burdens of taxpayers. We trust that you will be open to working with them regarding those issues.

Our organization is expressly concerned with the time change to the foreclosure process. We agree with non occupied homes, as they are known in NYS as “Zombie Homes”, being brought to the foreclosure process in one year’s time. However, we strongly disagree with any changes to home occupied properties. We feel it should remain the 2 year time frame as it exists today, and any waiver process eliminated from the Tax Act as is now proposed. There are many circumstances that could cause a homeowner to fall behind and we feel as public servants we should not create additional hardships by having the threat of losing their home and having to go through a waiver process to keep it.

If a homeowner has a catastrophic event for example, it would be very easy to lose focus on their tax bill liability and may very well not have the ability to go through the waiver process in the timely manner as described in the proposed changes.

We, as an organization, are committed to use our resources to work together to seek remedies to the Zombie Home epidemic. However, we are adamant that we do not agree with the one year foreclosure time frame for owner occupied homes.

We thank you for your time, and again, respectfully request that the changes are tabled to allow all stakeholders to participate in the process of change. It has not been changed since 2008, therefore it would make sense to delay it a little longer so that all concerns can be brought to the table.

Sincerely,

Kandace S. Wittmeyer, SCAA
President