



# ERIE COUNTY LEGISLATURE

HON. LYNNE DIXON

LEGISLATOR  
DISTRICT 9

January 25, 2019

Michael Siragusa, Esq.  
Erie County Attorney's Office  
95 Franklin Street – 16<sup>th</sup> Floor  
Buffalo, New York 14202

Dear Mr. Siragusa,

As you are undoubtedly aware, the partial government shutdown has entered its fifth week. Media reports suggest nobody is really sure when the shutdown will end.

Currently, both houses of the New York State Legislature have passed a bill that proposes a temporary extension for payment of real property taxes for federal government employees who are impacted by this partial shutdown. This measure has already been supported by both the County Executive and the Department of Social Services. I would imagine all my colleagues are in favor of assisting the residents who have unfairly been caught up in the federal shutdown.

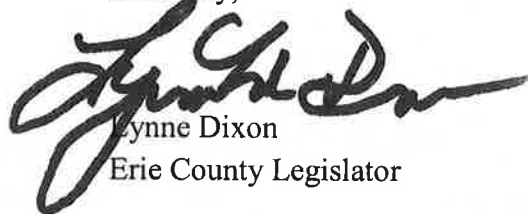
I am writing you today to ask that you provide a draft of the appropriate legislation Erie County requires, pursuant to bills S1675/A881, to implement the proposed Real Property Tax exemption. The Legislature only has one scheduled session between now and February 15, when some property taxes first become due.

Further, in the event that Governor Cuomo does not sign the proposed bill in a timely manner we should be ready to provide whatever assistance we can to taxpayers impacted by the gridlock in Washington. The Legislature is granted the authority to compromise or cancel unpaid real property taxes, pursuant to the Erie County Tax Act. If we are allowed to entirely cancel real property taxes on liens held by the County, we can certainly act to delay the imposition of penalties and interest on late payments of those taxes.

In addition to the aforementioned resolution, I ask you to work with the Department of Real Property Tax Services to draft legislation granting a temporary stay on the imposition of penalties and interest associated with late property tax payments for federal employees impacted by the shutdown here in Erie County. The length of the stay should be commensurate with the length of the shutdown to provide those residents protection against further injury. If this process requires amendments to the Erie County Tax Act we should do that, I am confident local elected officials will be more than happy to help their residents even if DC and downstate politicians will not.

In closing, I ask that both items requested above are narrowly tailored to apply to current federal employees who are directly impacted by the shutdown and do not have a history of late payment. I appreciate your attention in this matter and look forward to your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynne Dixon", written in a cursive style. The signature is positioned above the printed name and title.

Lynne Dixon  
Erie County Legislator

Cc: Joseph Maciejewski  
Erie County Department of Real Property Services