December 12, 2019  
FINANCE & MANAGEMENT COMMITTEE  
REPORT NO. 14

ALL MEMBERS PRESENT.  
CHAIR BASKIN PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the follow items are hereby received and filed:
   a. COMM. 20E-5 (2019)  
      COUNTY CLERK: “Letter to Legislature Regarding EC Clerk's 2020 Budget Requests”  
      (Chair’s Ruling)
   b. COMM. 22E-11 (2019)  
      (Chair’s Ruling)
   c. COMM. 23D-4 (2019)  
      DIRECTOR OF BUDGET & MANAGEMENT: “Budget Monitoring Report for Period Ending 09/2019”  
      (Chair’s Ruling)
   d. COMM. 25M-3 (2019)  
      EC AUDIT COMMITTEE: “Annual Report for Year Ended 12/31/18”  
      (Chair’s Ruling)

2. COMM. 3D-1 (2019)  
   DIRECTOR OF REAL PROPERTY TAX SERVICES AS AMENDED  
   WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings and / or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556; and

   WHEREAS, the Director has investigated the validity of such applications (see attached listing).

   NOW, THEREFORE, BE IT

   RESOLVED, that petitions numbered 219117 through 219137, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Petition No.</th>
<th>ASSESSOR</th>
<th>Refund</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>219,117</td>
<td>$78.42</td>
<td>County</td>
<td></td>
</tr>
<tr>
<td>S-B-L 67.72-3-23</td>
<td>162 Oxford Ave</td>
<td>142289 AMHERST</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acct. No. 112</td>
<td>$78.42</td>
<td>County</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acct. No. 132</td>
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<td>Town/SpecialDist/School</td>
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<tr>
<td>Charge To :</td>
<td>142289 AMHERST</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

RPTL 550(2): Exemption amount calculated incorrectly  
Refund to be issued to Barbara J. DeYoung

FISCAL YEAR 2019  
Petition No. 219,118.00

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Petition No.</th>
<th>ASSESSOR</th>
<th>Refund</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>219,118</td>
<td>$1,089.54</td>
<td>Relevy School</td>
<td></td>
</tr>
<tr>
<td>S-B-L 67.64-1-7</td>
<td>172 Meadow Lea D</td>
<td>142289 AMHERST</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acct. No. 112</td>
<td>$0.00</td>
<td>County</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acct. No. 132</td>
<td>$1,089.54</td>
<td>Town/SpecialDist/School</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charge To :</td>
<td>142289 AMHERST</td>
<td>$1,089.54</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relevy School</td>
<td>142201 AMHERST</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

RPTL 550(2): Hardship granted  
Refund to be issued to Alice Slammon

FISCAL YEAR 2018  
Petition No. 219,119.00

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Petition No.</th>
<th>ASSESSOR</th>
<th>Refund</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>219,119</td>
<td>$397.08</td>
<td>Relevy School</td>
<td></td>
</tr>
<tr>
<td>S-B-L 40.16-1-60</td>
<td>4 Red Maple Ct</td>
<td>142289 AMHERST</td>
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<tr>
<td>Acct. No. 112</td>
<td>$0.00</td>
<td>County</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acct. No. 132</td>
<td>$397.08</td>
<td>Town/SpecialDist/School</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charge To :</td>
<td>142289 AMHERST</td>
<td>$397.08</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relevy School</td>
<td>142207 SWEET</td>
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</tr>
</tbody>
</table>

RPTL 550(2): Failed to apply STAR exemption  
Refund to be issued to Laura Hammer

FISCAL YEAR 2019  
Petition No. 219,120.00
ASSESSOR  Refund $397.00
S-B-L  40.16-1-60  4 Red Maple Ct  142289 AMHERST
Acct. No. 112  $0.00  County
Acct. No. 132  $397.00
Town/SpecialDist/School
Charge To :  142289 AMHERST  $397.00
Relevy School  142207 SWEET

HOME CENTRAL
RPTL 550(2): Failed to apply Basic STAR exemption
Refund to be issued to Laura Hammer.
FISCAL YEAR  2019  Petition No.  219,121.00

ASSESSOR  Refund $52.99
S-B-L  243.00-4-16  8880 Hayes Hollow  143400 COLDEN
Acct. No. 112  $0.00  County
Acct. No. 132  $52.99
Town/SpecialDist/School
Charge To :  143400 COLDEN  $52.99
Relevy School  143801 SPRING-GRIFFITH

GRIFFITH
RPTL 550(2): Incorrect assessed value
Refund to be issued to John & Linda Kotlarsz
FISCAL YEAR  2019  Petition No.  219,122.00

ASSESSOR  Cancel $1,461.65
S-B-L  228.00-2-20.1  8089 State Rd  143400 COLDEN
Acct. No. 112  $0.00  County
Acct. No. 132 $1,461.65
Town/SpecialDist/School
Charge To :  143400 COLDEN  $1,461.65
Relevy School  143801 SPRING-GRIFFITH

GRIFFITH
RPTL 550(2): Incorrect assessed value
New tax bill to be issued.
FISCAL YEAR  2019  Petition No.  219,123.00

ASSESSOR  Cancel $6,848.30
S-B-L  335.12-2-1.111  290 Elm St  143801 SPRINGVILLE
Acct. No. 112  $0.00  County
Acct. No. 132 $6,848.30
Town/SpecialDist/School
Charge To :  143801 SPRINGVILLE  $6,848.30
Relevy School  143801 SPRING-GRIFFITH

FISCAL YEAR  2019  Petition No.  219,124.00

ASSESSOR  Cancel $420.00
S-B-L  235.16-1-2.111  28 Maple St  144401 ANGOLA
Acct. No. 112 $0.00  County
Acct. No. 132 $420.00
Town/SpecialDist/School
Charge To :  144401 ANGOLA  $420.00
Relevy School  44201 EC GARBAGE VILLAGE

RPTL 550(2): Duplicate parcel
Delete entire parcel from tax roll.
FISCAL YEAR  2019  Petition No.  219,125.00

ASSESSOR  Cancel $139.49
S-B-L  37.03-5-54  Nathan Dr  144600 GRAND ISLAND
Acct. No. 112 $0.00  County
Acct. No. 132 $139.49
Town/SpecialDist/School
Charge To :  144600 GRAND ISLAND  $139.49
Relevy School  144601 GRND

ISLN CENTRAL
RPTL 550(2): Parcel does not exist as per tax mapper
Delete entire parcel from tax roll

FISCAL YEAR 2019 Petition No. 219,126.00
ASSESSOR Cancel $21.61
S-B-L 37.03-5-53 Nathan Dr 144600 GRAND ISLAND
Acct. No. 112 $0.00 County
Acct. No. 132 $21.61 Town/SpecialDist/School
Charge To : 144600 GRAND ISLAND $21.61
Relevy School $21.61 144601 GRND

ISLN CENTRAL

RPTL 550(2): Parcel does not exist as per tax mapper
Delete entire parcel from tax roll.

FISCAL YEAR 2019 Petition No. 219,127.00
ASSESSOR Cancel $559.94
S-B-L 24.07-1-3 30 Fieldstone Dr 144600 GRAND ISLAND
Acct. No. 112 $0.00 County
Acct. No. 132 $559.94 Town/SpecialDist/School
Charge To : 144600 GRAND ISLAND $559.94
Relevy School $559.94 144601 GRND

ISLN CENTRAL

RPTL 550(2): Failed to calculate exemption properly
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 219,128.00
ASSESSOR Refund $51.15
S-B-L 195.12-5-22 122 Woodview Ave 144803 HAMBURG
Acct. No. 112 $0.00 County
Acct. No. 132 $51.15 Town/SpecialDist/School
Charge To : 144803 HAMBURG $51.15
Relevy Village $51.15 Village of HAMBURG

RPTL 550(2): Exemption removal applied in error
Refund to be issued to William E. Kowalewski

FISCAL YEAR 2019 Petition No. 219,129.00
ASSESSOR Refund $137.13
S-B-L 195.12-5-22 122 Woodview Ave 144803 HAMBURG
Acct. No. 112 $0.00 County
Acct. No. 132 $137.13 Town/SpecialDist/School
Charge To : 144803 HAMBURG $137.13

RPTL 550(2): Exemption removal applied in error.
Refund to be issued to William E. Kowalewski

FISCAL YEAR 2019 Petition No. 219,130.00
ASSESSOR Refund $474.90
S-B-L 195.12-5-22 122 Woodview Ave 144803 HAMBURG
Acct. No. 112 $0.00 County
Acct. No. 132 $474.90 Town/SpecialDist/School
Charge To : 144803 HAMBURG $474.90
Relevy Village $474.90 Village of HAMBURG

RPTL 550(2): Exemptions removed in error
Refund to be issued to William E. Kowalewski

FISCAL YEAR 2017 Petition No. 219,131.00
ASSESSOR Refund $30.91
S-B-L 195.08-6-5 318 Pleasant Ave 144803 HAMBURG
Acct. No. 112 $0.00 County
<table>
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<tr>
<th>Acct. No.</th>
<th>$</th>
<th>County</th>
<th>Acct. No.</th>
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<th>County</th>
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</thead>
<tbody>
<tr>
<td>112</td>
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<td>132</td>
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<td>132</td>
<td>30.91</td>
<td>30.91</td>
<td>132</td>
<td>31.46</td>
<td>31.46</td>
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</tbody>
</table>

**HAMBURG**

RPTL 550(2): Failed to apply clergy exemption
Refund to be issued to William & Barbara Powell

**FISCAL YEAR** 2018 Petition No. 219,132.00

ASSESSOR Refund $31.46

S-B-L 195.08-6-5 318 Pleasant Ave 144803 HAMBURG

Acct. No. 112 $0.00 County
Acct. No. 132 $31.46 Town/SpecialDist/School
Charge To: 144803 HAMBURG $31.46

Relevy Village $31.46 Village of

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**HAMBURG**

RPTL 550(2): Failed to apply clergy exemption
Refund to be issued to William & Barbara Powell

**FISCAL YEAR** 2019 Petition No. 219,133.00

ASSESSOR Refund $31.26

S-B-L 151.70-2-19 32 Salisbury Ave 144801 BLASDELL

Acct. No. 112 $0.00 County
Acct. No. 132 $31.26 Town/SpecialDist/School
Charge To: 144801 BLASDELL $31.26

Relevy Village $31.26 Village of

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**BLASDELL**

RPTL 550(2): Failed to apply clergy exemption
Refund to be issued to William T. & Patricia Flick

**FISCAL YEAR** 2019 Petition No. 219,135.00

ASSESSOR Cancel $71.67

S-B-L 116.19-4-43 1 Misty Meadows D 145289 LANCASTER

Acct. No. 112 $0.00 County
Acct. No. 132 $71.67 Town/SpecialDist/School
Charge To: 145289 LANCASTER $71.67

Relevy School $71.67

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**BLASDELL**

RPTL 550(2): Duplicate parcel
Delete entire parcel from tax roll.

**FISCAL YEAR** 2019 Petition No. 219,137.00
ASSESSOR  Refund $3,425.09
S-B-L  201.20-1-34  6613 Meadow Ln  146600 WALES

<table>
<thead>
<tr>
<th>Acct. No.</th>
<th>County</th>
<th>Charge To</th>
<th>Acct. No.</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>112</td>
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<td>146600 WALES</td>
<td>132</td>
<td>$3,425.09</td>
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<td>$3,425.09</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Relevy School</td>
<td>$3,425.09</td>
<td>145001</td>
</tr>
</tbody>
</table>

HOLLAND CENTRAL

RPTL 550(2): Failed to apply wholly exempt
Refund to be issued to The Gow School

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.

3. COMM. 23E-8 (2019)
COUNTY EXECUTIVE

WHEREAS, the Acting Director of Real Property Tax Services has recommended the transfer of various surplus county owned property described below; and

WHEREAS, the parcels were reviewed and deemed surplus by the County Lands Advisory Review Committee.

NOW, THEREFORE, BE IT

RESOLVED that the surplus county owned parcels listed below be sold:

Town of Brant - SBL #265.00-1-6; 0 Shaw Rd and SBL #266.14-1-9; 0 Shaw Rd - to Michael Catuzza. These parcels are undeveloped, mainly wooded lots located south of Shaw Road and west of Erie Road. Negotiated Price: $4,000. Measures: 5.042 acres.

Town of Evans - SBL #250.11-6-45 - 0 Eisenhower Ave - to Raymond C. and Patricia A. Spears. Parcel is a rectangular shaped residential vacant lot. Negotiated Price: $500. Measures: 0.09 acres.

and be it further

RESOLVED, that the Erie County Executive is hereby authorized and directed to execute a quit claim deed conveying any and all interest of the County of Erie in the above described properties to the aforesaid purchasers; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, the Office of the County Comptroller, the County Attorney, Department of Environment and Planning and the Department of Real Property Tax Services.

(6-0)  Legislator Lorigo voted in the negative.

BASKIN

WHEREAS, the contract for the audit of Erie County expires with the completion of the audit for the fiscal year ended December 31, 2018; and

WHEREAS, the Audit Committee for Erie County prepared and forwarded requests for proposal (RFP) to national and regional certified public accounting firms requesting proposals for the audits of the County for fiscal years 2016 through 2018, with an option to continue in year 2019 and 2020; and

WHEREAS, the Audit Committee’s RFP and evaluation of the responses was in full compliance with paragraph C. Section 1813 of the Erie County Charter; and

WHEREAS, the winning proposal is as follows:

<table>
<thead>
<tr>
<th>Year Ended December 31</th>
<th>Audit of Financial Statements</th>
<th>Single Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$81,000</td>
<td>$45,000</td>
</tr>
<tr>
<td>2017</td>
<td>$82,500</td>
<td>$46,000</td>
</tr>
<tr>
<td>2018</td>
<td>$84,000</td>
<td>$47,500</td>
</tr>
</tbody>
</table>

Prices of a “Due Diligence” letter will vary from $2,500 through $12,500

and
WHEREAS, that the independent accountant will audit the state required reports of the Mental Health and Health Departments at a per-report cost as follows:

<table>
<thead>
<tr>
<th>For the Year Ended December 31</th>
<th>Mental Health</th>
<th>Health Department</th>
<th>Other Departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$4,250</td>
<td>$4,250</td>
<td>$4,250</td>
</tr>
<tr>
<td>2017</td>
<td>$4,350</td>
<td>$4,350</td>
<td>$4,350</td>
</tr>
<tr>
<td>2018</td>
<td>$4,450</td>
<td>$4,450</td>
<td>$4,450</td>
</tr>
</tbody>
</table>

and

WHEREAS, the firm Drescher & Malecki LLP was the lowest responsible bidder; and

WHEREAS, the response from Drescher & Malecki LLP complied with all aspects of the Audit Committee’s RFP.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is authorized to enter into a contract for the audit of Erie County’s financial statements, to include the Federal Single Audit for fiscal years 2019 through 2020; and be it further

RESOLVED, that the contract for the audit of Erie County’s financial statements shall be paid from the Comptroller’s dues and fees account and will be negotiated to selected the lowest possible cost for each audit each year; and be it further

RESOLVED, and that such fees will also apply in the event that New York State assigns special reporting requirements to other County Departments; and be it further

RESOLVED, that should the County wish to extend the contract through the years 2019 and 2020, the fees agreed are as follows:

<table>
<thead>
<tr>
<th>For the Year Ended December 31</th>
<th>Audit of Financial Statements</th>
<th>Single Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$86,000</td>
<td>$48,500</td>
</tr>
<tr>
<td>2020</td>
<td>$87,000</td>
<td>$49,500</td>
</tr>
</tbody>
</table>

Prices of a “Due Diligence” letter will vary from $2,500 through $12,500

and be it further

RESOLVED, that certified copies of this resolution be provided to the County Executive, Budget Director, Comptroller and County Attorney.


RESOLVED, that the independent accountant will audit the state required reports of the Mental Health and Health Departments at a per-report cost as follows:

<table>
<thead>
<tr>
<th>For the Year Ended December 31</th>
<th>Mental Health</th>
<th>Health Department</th>
<th>Other Departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$4,550</td>
<td>$4,550</td>
<td>$4,550</td>
</tr>
<tr>
<td>2020</td>
<td>$4,650</td>
<td>$4,650</td>
<td>$4,650</td>
</tr>
</tbody>
</table>

and be it further

RESOLVED that certified copies of this resolution be provided to the County Executive, Budget Director, Comptroller and County Attorney.

RESOLVED, that the New York State Office of Indigent Legal Services provided a three year grant totaling $750,000 to the County for the provision of indigent defense services at first appearance; and

RESOLVED, Erie County contracted with the Erie County Bar Association’s Aid to Indigent Prisoners Society to deliver the services required through the grant; and

RESOLVED, the New York State Office of Indigent Legal Services has agreed to extend the contract term for an additional one year period to allow the agency to complete the terms and conditions of the grant.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to enter into a contract amendment with the State of New York Office of Indigent Legal Services, extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into an amendment to the subcontract with the Erie County Bar Association Aid to Indigent Prisoners Society extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that authorization is provided to extend the grant period of 160QID6ILS1719 in the County Attorney’s Office to December 31, 2020; and be it further
RESOLVED, that the Director of Budget and Management is hereby authorized to adjust items of appropriations and revenues which may be impacted by changes to the grantor award, provided there are no changes to authorized personnel levels and county share amounts; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Office of the County Attorney, the Office of the Comptroller, the County Executive’s Office and the Division of Budget and Management.

(6-0)


COUNTY EXECUTIVE

WHEREAS, the New York State Office of Indigent Legal Services provided a three year grant totaling $1,455,129 to the County for the provision of indigent defense services; and

WHEREAS, Erie County contracted with the Erie County Bar Association’s Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo to deliver the services required through the grant; and

WHEREAS, the New York State Office of Indigent Legal Services has agreed to extend the contract term for an additional one year period to allow the agencies to complete the terms and conditions of the grant.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to enter into a contract amendment with the State of New York Office of Indigent Legal Services, extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into amendments to the subcontracts with the Erie County Bar Association Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that authorization is provided to extend the grant period of 160QID7ILS1719 in the County Attorney’s Office to December 31, 2020; and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to adjust items of appropriations and revenues which may be impacted by changes to the grantor award, provided there are no changes to authorized personnel levels and county share amounts; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Office of the County Attorney, the Office of the Comptroller, the County Executive’s Office and the Division of Budget and Management.

(6-0)

7. COMM. 25E-17 (2019)

COUNTY EXECUTIVE

WHEREAS, the New York State Office of Indigent Legal Services provided a three year grant totaling $2,910,255 to the County for the provision of indigent defense services; and

WHEREAS, Erie County contracted with the Erie County Bar Association’s Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo to deliver the services required through the grant; and

WHEREAS, the New York State Office of Indigent Legal Services has agreed to extend the contract term for an additional one year period to allow the agencies to complete the terms and conditions of the grant.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive is hereby authorized to enter into a contract amendment with the State of New York Office of Indigent Legal Services, extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that the County Executive is hereby authorized to enter into amendments to the subcontracts with the Erie County Bar Association Aid to Indigent Prisoners Society and the Legal Aid Bureau of Buffalo extending the contract term for an additional one year period of January 1, 2020 to December 31, 2020; and be it further

RESOLVED, that authorization is provided to extend the grant period of 160QID5ILS1517 in the County Attorney’s Office to December 31, 2020; and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to adjust items of appropriations and revenues which may be impacted by changes to the grantor award, provided there are no changes to authorized personnel levels and county share amounts; and be it further
RESOLVED, that certified copies of this resolution be forwarded to the Office of the County Attorney, the Office of the Comptroller, the County Executive’s Office and the Division of Budget and Management.

(6-0)

JOHN BRUSO
CHAIR