

March 5, 2015

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 4

ALL MEMBERS PRESENT, EXCEPT LEGISLATOR MILLER-WILLIAMS.

1. COMM. 1D-9 (2015)
EC 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 215043 through 215059, 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.

FISCAL YEAR 2015 Petition No. 215,043.00

ASSESSOR Refund \$87.59
S-B-L 203.00-3-16 Maple Hill Rd 146600 WALES

Acct. No. 112 \$80.88 County
Acct. No. 132 \$6.71 Town/SpecialDist/School
Charge To: 146600 WALES \$6.71

RPTL550(2):Failed to apply agricultural exemption
Refund to be issued to Jeffrey and Kathy Hart

FISCAL YEAR 2015 Petition No. 215,044.00

ASSESSOR Cancel \$372.03
S-B-L 204.00-1-10.11 6376 East Creek Rd 146600 WALES

Acct. No. 112 \$343.51 County
Acct. No. 132 \$28.52 Town/SpecialDist/School

Charge To: 146600 WALES \$28.52

RPTL550(2):Failed to apply agricultural exemption
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,045.00

ASSESSOR Cancel \$175.84
S-B-L 167.00-1-2.12 13333 Big Tree Rd 146600 WALES

Acct. No. 112 \$0.00 County
Acct. No. 132 \$175.84 Town/SpecialDist/School
Charge To: 146600 WALES \$175.84

RPTL550(2):Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,046.00

ASSESSOR Cancel \$1,056.51
S-B-L 55.07-7-20 33 Baron Ct 142289 AMHERST

Acct. No. 112 \$588.57 County
Acct. No. 132 \$467.94 Town/SpecialDist/School
Charge To: 142289 AMHERST \$467.94

RPTL550(2):Failed to apply aged exemption
New tax bill to be issued

FISCAL YEAR 2014 Petition No. 215,047.00

ASSESSOR Refund \$2,163.82
S-B-L 55.07-7-20 33 Baron Ct 142289 AMHERST

Acct. No. 112 \$0.00 County
Acct. No. 132 \$2,163.82 Town/SpecialDist/School
Charge To: 142289 AMHERST \$2,163.82
Relevy School \$2,163.82 142203 WILLIAMSVILLE CENT

RPTL550(2):Failed to apply aged exemption
Refund to be issued to Carol Medeiros

FISCAL YEAR 2015 Petition No. 215,048.00

OWNER Cancel \$9,996.00
S-B-L 231.00-3-13 8459 Olean Rd 145000 HOLLAND

Acct. No. 112 \$0.00 County
Acct. No. 132 \$9,996.00 Town/SpecialDist/School
50060 ECSD#3 USER CHARGE \$9,996.00
Charge To: 145000 HOLLAND \$0.00

RPTL550(2): Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,049.00

ASSESSOR Refund \$81.63
S-B-L 37.04-1-11 1442 Whitehaven R 144600 GRAND ISLAND

Acct. No. 112 \$51.20 County
Acct. No. 132 \$30.43 Town/SpecialDist/School
Charge To: 144600 GRAND ISLAND \$30.43

RPTL550(2):Error in calculating aged exemption
Refund to be issued to Karen J Vanthoff

FISCAL YEAR 2015 Petition No. 215,050.00

ASSESSOR Cancel \$150.00
S-B-L 157.00-5-6 S-3861 Four Rod R 145400 MARILLA

Acct. No. 112 \$0.00 County
Acct. No. 132 \$150.00 Town/SpecialDist/School
Charge To: 145400 MARILLA \$150.00

RPTL550(2): Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,051.00

OWNER Cancel \$555.66
S-B-L 142.07-1-14 77 South Shore Blv 140900 LACKAWANNA

Acct. No. 112 \$0.00 County
Acct. No. 132 \$555.66 Town/SpecialDist/School
9992 ECSD#6 SAN SEWER \$555.66
Charge To: 140900 LACKAWANNA \$0.00

RPTL550(2): Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,052.00

ASSESSOR Cancel \$249.22
S-B-L 144.19-1-28 74 Colonial Manor 146800 WEST SENECA

Acct. No. 112 \$199.94 County
Acct. No. 132 \$49.28 Town/SpecialDist/School
Charge To: 146800 WEST SENECA \$49.28

RPTL550(2): Error in calculating aged exemption
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,053.00

ASSESSOR Cancel \$156.38
S-B-L 32.00-3-14.2 V\L Rapds Rd 145689 NEWSTEAD

Acct. No. 112 \$0.00 County
Acct. No. 132 \$156.38 Town/SpecialDist/School
Charge To: 145689 NEWSTEAD \$156.38

RPTL550(2): Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2015 Petition No. 215,054.00

ASSESSOR Refund \$141.01
S-B-L 72.10-3-13 4830 Sawmill Rd 143200 CLARENCE

Acct. No. 112 \$91.35 County
Acct. No. 132 \$49.66 Town/SpecialDist/School
Charge To: 143200 CLARENCE \$49.66

RPTL550(2): Failed to apply vet exemption
Refund to be issued to Joseph W Kausner

FISCAL YEAR 2014 Petition No. 215,055.00

ASSESSOR Refund \$141.67
S-B-L 72.10-3-13 4830 Sawmill Rd 143200 CLARENCE

Acct. No. 112 \$91.95 County
Acct. No. 132 \$49.72 Town/SpecialDist/School
Charge To: 143200 CLARENCE \$49.72

RPTL550(2): Failed to apply vet exemption

Refund to be issued to Joseph W Kausner

FISCAL YEAR 2015 Petition No. 215,056.00

ASSESSOR Cancel \$280.00
S-B-L 235.11-4-3 8648 North Main St 144489 EVANS

Acct. No. 112 \$0.00 County
Acct. No. 132 \$280.00 Town/SpecialDist/School
44069 ERIE CO SEW DIST 2 \$280.00
Charge To: 144489 EVANS \$0.00

RPTL550(2): Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2014 Petition No. 215,057.00

ASSESSOR Refund \$662.85
S-B-L 103.12-13-14 26 Vanderbilt Ave 143003 DEPEW

Acct. No. 112 \$0.00 County
Acct. No. 132 \$662.85 Town/SpecialDist/School
Charge To: 143003 DEPEW \$662.85
Relevy School \$662.85 143007 DEPEW UNION-CHEEK

RPTL550(2): Failed to apply enhanced STAR exemption
Refund to be issued to Gerald Nowak

FISCAL YEAR 2015 Petition No. 215,058.00

ASSESSOR Cancel \$64.32
S-B-L 91.09-6-36 3241 Harlem Rd 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County
Acct. No. 132 \$64.32 Town/SpecialDist/School
Charge To: 143089 CHEEKTOWAGA \$64.32

RPTL550(2): Incorrect special district charge
New tax bill to be issued

FISCAL YEAR 2014 Petition No. 215,059.00

ASSESSOR Refund \$514.29
S-B-L 125.06-4-2 107 E roven Dr 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County
Acct. No. 132 \$514.29 Town/SpecialDist/School
Charge To: 143089 CHEEKTOWAGA \$514.29
Relevy School \$514.29 146801 WEST SENECA CENT

RPTL550(2): Failed to apply basic STAR exemption
Refund to be issued to Salvatore Lagambina

and be it further

WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings in accordance with New York State Real Property Tax Law section 554; and

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

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 215059 and 215061 be denied based upon the recommendation of the Director of Real Property Tax Services.

Recommendation to the Erie County Legislature Finance & Management Committee in the matter of the Application for a Correction of Error filed under Real Property Tax Law Section 554 for Trinity Park Housing Development Corporation.

Property Location: 710 Quaker Rd
Town of Aurora, NY

March 3, 2015

I am recommending the denial of correction of error application filed on October 30, 2014 for the purpose of correcting the 2014 East Aurora School Tax roll, and the denial of the correction of error application filed February 9, 2015 for the purpose of correcting the 2015 Town and County Tax roll.

The above referenced property was provided an exemption under 581-a, which gives the owners of residential rental properties, subject to regulatory agreements restricting occupancy in accordance with an income test, the right to have their properties valued, for real property taxation purposes, by the "capitalization of income" method.

This program is regulated by the State Division of Housing and Community Renewal [DHCR]

The subject property was under a 15 year Payment In Lieu of Tax (PILOT) agreement which expired in 2013, therefore the town assessor moved the parcel into the fully taxable section of the roll as of March 1, 2014.

DHCR rules state that the property owner must provide the assessor "with a copy of all applicable regulatory agreements and, *on an annual basis*, income documentation *prior to the taxable status date*" (emphasis added) (9 NYCRR §2656.3).

The company did not provide the documents as required.

The applicable DHCR regulation (9 NYCRR §2656.3) clearly states that "[t]he property owner(s) shall provide the local assessing unit with a copy of all applicable regulatory agreements and, on an annual basis, income documentation prior to the taxable status date." If the assessor does not receive the required regulatory agreement(s) and income documentation on or before taxable status date, the assessor may reasonably assume that the rental residential property is not eligible for §581-a, and value the property as a market rate property. An owner who is dissatisfied with the tentative assessment placed on a property would of course have the normal recourse of administrative review before the municipal board of assessment review.

The Company did not provide the documents, nor did they file application for the municipal board of assessment review.

FISCAL YEAR 2014 Petition No. 215,060.00

OWNER Cancel \$0.00

S-B-L 175.05-1-16 710 Quaker Rd 142489 AURORA

Acct. No. 112 \$0.00 County
Acct. No. 132 \$0.00 Town/SpecialDist/School
Charge To: 142489 AURORA \$0.00

RPTL550(2): assessment under 581-a
Application Denied

FISCAL YEAR 2015 Petition No. 215,061.00

OWNER Cancel \$0.00
S-B-L 175.05-1-16 710 Quaker Rd 142489 AURORA

Acct. No. 112 \$0.00 County
Acct. No. 132 \$0.00 Town/SpecialDist/School
Charge To: 142489 AURORA \$0.00

RPTL550(2): assessment under 581-a
Application denied

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property
Tax Services.
(4-0)

**JOSEPH C. LORIGO
CHAIR**