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COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

July 9, 2012

Erie County Legislature
92 Franklin Street
Buffalo, New York 14202

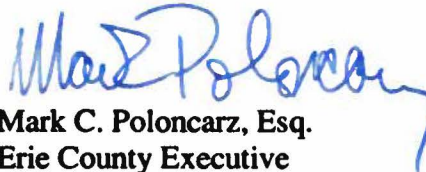
**RE: Cancellation of tax certificates and liens pursuant to Section 12-1.0 of the
Erie County Tax Act – 5 East Main Street, Springville N.Y**

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum. It authorizes the Erie County legislature, pursuant to Section 12-1.0 of the Erie County Tax Act, to cancel tax certificates and liens on real property to be transferred to the Village of Springville.

Should your honorable body require further information, I encourage you to contact Joseph Maciejewski, Director of the Department of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely,



Mark C. Poloncarz, Esq.
Erie County Executive

MCP/bb
Enclosure

cc: Joseph Maciejewski, Director of the Department of Real Property Tax Services

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Cancellation of tax certificates and liens pursuant to Section 12-1.0 of the
Erie County Tax Act – 5 East Main Street, Springville N.Y
Date: July 2, 2012

SUMMARY

The Village of Springville by resolution has requested the cancellation of tax certificates and liens against property acquired by the Village for the purpose of redevelopment of the village's central business district.

FISCAL IMPLICATIONS

The County has been asked to cancel \$61,602.90 in tax certificates as well as property taxes levied until March 1, 2013.

REASONS FOR RECOMMENDATION

The village of Springville is negotiating acquiring title to the property at 5 East Main Street; the parcel has significant structural deficiencies rendering the property unmarketable in its current condition. Photos of the roof, which has caved in thru the second floor of the structure are attached.

BACKGROUND INFORMATION

Erie County owns unpaid tax sale certificates and liens and the village of Springville by resolution have requested the cancellation of tax certificates and liens against property acquired by the Village for the purpose of redevelopment of the village's central business district.

CONSEQUENCES OF NEGATIVE ACTION

The parcel will further deteriorate and will remain in delinquent status, leading to the demolition and reimbursement of the demolition cost by the county of Erie.

STEPS FOLLOWING APPROVAL

The director of real property tax services will be allowed to extinguish the tax certificates and liens against property known as 5 East Main St, Springville New York pursuant to Section 12-1.0 of the Erie County Tax Act.

**A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES**

**RE: Cancellation of tax certificates and liens pursuant to Section 12-1.0 of the
Erie County Tax Act – 5 East Main Street, Springville N.Y**

**WHEREAS, pursuant to Section 12-1.0 of the Erie County Tax Act, The Erie County
Legislature has the authority to cancel unpaid county tax and tax certificates; and**

**WHEREAS, the Village of Springville by resolution has requested that the unpaid taxes
and tax certificates be cancelled; and**

WHEREAS, the property at 5 East Main Street has fallen into major disrepair; and

**WHEREAS, the redevelopment of this property is a key component to the redevelopment
of the Village of Springville's central business district; and**

**WHEREAS, it is recommended that your Honorable Body direct the Director of Real
Property Tax Services to cancel such unpaid tax and tax Certificates.**

NOW, THEREFORE, BE IT

**RESOLVED, that pursuant to Article XII, Section 12-1.0 of the Erie County Tax Act, the
Director of Real Property Tax Services be, and hereby is, authorized to cancel all unpaid tax, and
all Tax Certificates upon real estate owned by the Village of Springville, NY known as 5 East
Main in Erie County for which real property taxes have not been paid; and be it further**

**RESOLVED, that certified copies of this resolution be transmitted to Joseph L.
Maciejewski, Director of Real Property Tax Services, Robert Keating, Director of Budget and
Management, the County Comptroller and Gregory Kammer of the County Attorney's Office.**