



ECLEG OCT23'12 AM10:07

## COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

October 22, 2012

Erie County Legislature  
92 Franklin Street  
Buffalo, New York 14202

**RE: Sale of Tax Certificates  
S.B.L. # 146.00-5-46  
70 Meadowbrook Drive, Elma NY.**

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum approving the sale of a Tax Certificates for Parcel S.B.L. # 146.00-5-46, 70 Meadowbrook Drive, Elma NY.

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

Sincerely,

Mark C. Poloncarz, Esq.  
Erie County Executive

Enclosure

cc: Joseph L. Maciejewski, Department of Real Property Tax Services

## **MEMORANDUM**

To: Honorable Members of the Erie County Legislature  
From: Real Property Tax Services  
Re: Sale of Tax Certificates  
S.B.L. # 146.00-5-46  
70 Meadowbrook Drive, Elma NY  
Date: October 8, 2012

---

### **SUMMARY**

David W. Polak, Esq. wishes to purchase the 2009, 2010 and 2011 tax certificates in an effort to conduct his own foreclosure and acquire title to the subject property through the tax deed sale procedure established by the Erie County Tax Act.

### **FISCAL IMPLICATIONS**

Unpaid tax certificates, held by the County of Erie for years, 2009, 2010 and 2011 taxes in the amount of \$41,299.08 will be paid.

### **REASONS FOR RECOMMENDATION**

Authorization for the Director of Real Property Tax Services to transfer and assign to David W. Polak, unpaid tax certificates, held by the County of Erie for years, 2009, 2010 and 2011 taxes in the amount of \$41,299.08 and the unpaid tax amounts will be paid to Erie County and the assignee will conduct and fund a foreclosure of the parcel.

### **BACKGROUND INFORMATION**

Unpaid tax certificates, held by the County of Erie for years, 2009, 2010 and 2011 taxes in the amount of \$41,299.08 and the unpaid tax amounts will be paid to Erie County. The assignment will lead to an effort for David W. Polak to conduct his own foreclosure and acquire title to the subject property through the tax deed sale procedure established by the Erie County Tax Act

### **CONSEQUENCES OF NEGATIVE ACTION**

The property's tax delinquencies will remain unpaid and the County would incur the costs of completing a foreclosure on the property.

### **STEPS FOLLOWING APPROVAL**

Upon payment of the full amount of the property's delinquent tax certificates for tax years 2009, 2010 and 2011 on the real property reference about, the Director of Real Property Tax Services will execute and deliver an assignment of Erie County's tax sale certificates for said years.

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

**RE: Sale of Tax Certificates  
S.B.L. # 146.00-5-46  
70 Meadowbrook Drive, Elma NY**

**WHEREAS, real property known as 70 Meadowbrook Drive, Elma NY. (S.B.L.# 146.00-5-46) has unpaid tax certificates, held by the County of Erie for years, 2009, 2010 and 2011 taxes in the amount of \$41,299.08; and**

**WHEREAS, David W. Polak, Esq. wishes to purchase the 2009, 2010 and 2011 tax certificates in an effort to conduct his own foreclosure and acquire title to the subject property through the tax deed sale procedure established by the Erie County Tax Act; and**

**WHEREAS, real property known as 70 Meadowbrook Drive, Elma NY. (S.B.L. # 146.00-5-46) has been vacant due to extensive fire damage and encumbered by Department of Justice liens, and has been left open to the elements and has sustained weather related damage;**

**NOW, THEREFORE, BE IT**

**RESOLVED, that the Director of Real Property Tax Services, Joseph L. Maciejewski, CCD is hereby authorized to sell the tax certificates on S.B.L. # 146.00-5-46, 70 Meadowbrook Drive, Elma NY to David W. Polak, Esq for \$41,299.08, in accord with the provisions of the Erie County Tax Act, and be it further**

**RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Erie County Comptroller, Gregory Kammer, County Attorney's Office and Joseph L. Maciejewski, CCD, Department of Real Property Tax Services.**