

April 22, 2021

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 5

ALL MEMBERS PRESENT.

CHAIR BASKIN PRESENT AS EX-OFFICIO MEMBER.

1. RESOLVED, the following items are hereby received and filed:
 - a. COMM. 6E-23 (2021)
COMPTROLLER: "Recommendation of Property Tax Rebate"
(Chair's Ruling)
 - b. COMM. 8E-9 (2021)
COMPTROLLER: "Report of Apportionment & Distribution of Net Collections from Sales Tax - 12/2020 - 02/2021"
(Chair's Ruling)
 - c. COMM. 8D-2 (2021)
DEPUTY COMPTROLLER: "Law Department Spending -01/2021 & 02/2021"
(Chair's Ruling)
 - d. COMM. 8D-4 (2021)
DIRECTOR OF BUDGET & MANAGEMENT: "Budget Monitoring Report 02/2021"
(Chair's Ruling)
 - e. COMM. 8D-8 (2021)
DIRECTOR OF BUDGET & MANAGEMENT: "Fund 252 Consumption Report"
(Chair's Ruling)
 - f. COMM. 8M-13 (2021)
EC TOBACCO ASSET SECURITIZATION CORPORATION: "Financial Statements & Supplemental Information for Year Ended 12/31/2020"
(Chair's Ruling)
 - g. COMM. 8M-15 (2021)
NYS DEPT. OF TAXATION & FINANCE: "State Equalization Rates for the 2021 Assessment Rolls"
(Chair's Ruling)

2. COMM. 2D-8 (2021)
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 230104 through 230124, 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	2021	Petition No.	230,104.00	
	ASSESSOR	Cancel	\$1,197.96	
S-B-L	141.11-1-47.2	165 Steelawanna A 140900 LACKAWANNA		
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$1,197.96	
		Town/SpecialDist/School		
	9992 ECSD#6 SAN SEWER	\$1,197.96		
Charge To :		140900 LACKAWANNA		\$0.00

RPTL 550(2): Incorrect sewer charge
Refund to be issued to Jeannine Halsey

FISCAL YEAR	2021	Petition No.	230,105.00	
	ASSESSOR	Cancel	\$4,973.06	
S-B-L	151.05-9-7.1	45 Myrtle Ave 140900 LACKAWANNA		
		Acct. No. 112	\$0.00	County
		Acct. No. 132	\$4,973.06	
		Town/SpecialDist/School		
	9992 ECSD#6 SAN SEWER	\$4,973.06		
Charge To :		140900 LACKAWANNA		\$0.00

RPTL 550(2): Error in calculation of EC sewer.
New tax bill to be issued.

FISCAL YEAR	2020	Petition No.	230,106.00
	ASSESSOR	Refund	\$2,746.68
S-B-L	91.19-2-29	3244 Genesee St 143089 CHEEKTOWAGA	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$2,746.68	
	Town/SpecialDist/School		
Charge To :	143089 CHEEKTOWAGA	\$2,746.68	
	Relevy School	\$2,746.68	143002 CHEEK.

UNION #2

RPTL 550(2): Incorrect assessment
Refund to be issued to 3244 Genesee St LLC

FISCAL YEAR	2021	Petition No.	230,107.00
	ASSESSOR	Refund	\$2,827.09
S-B-L	91.19-2-29	3244 Genesee St 143089 CHEEKTOWAGA	
	Acct. No. 112	\$767.40	County
	Acct. No. 132	\$2,059.69	
	Town/SpecialDist/School		
Charge To :	143089 CHEEKTOWAGA	\$2,059.69	

RPTL 550(2): Incorrect assessment
Refund to be issued to 3244 Genesee St LLC

FISCAL YEAR	2021	Petition No.	230,108.00
	ASSESSOR	Refund	\$2,322.00
S-B-L	72.01-4-23.11	10324 Main St 143200 CLARENCE	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$2,322.00	
	Town/SpecialDist/School		

32106 ECSD #5 USER CHARGE	\$1,611.00	
Charge To :	143200 CLARENCE	\$711.00

RPTL 550(2): Applied EC sewers in error
Refund to be issued to Choice Employment Services LLC

FISCAL YEAR	2021	Petition No.	230,109.00
	ASSESSOR	Cancel	\$187.63
S-B-L	245.00-3-1.2	Center St 143400 COLDEN	
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$187.63	
	Town/SpecialDist/School		
Charge To :	143400 COLDEN		\$187.63

RPTL 550(2): Applied refuse collection in error
New tax bill to be issued.

FISCAL YEAR	2021	Petition No.	230,110.00
	ASSESSOR	Refund	\$590.34
S-B-L	214.00-2-29	9846 Blanchard 143400 COLDEN	
	Acct. No. 112	\$360.28	County
	Acct. No. 132	\$230.06	
	Town/SpecialDist/School		
	34021 COLDEN FIRE DIST	\$88.17	
Charge To :	143400 COLDEN		\$141.89

RPTL 550(2): Incorrect taxable
Refund to be issued to Andrew & Cathleen Giest

FISCAL YEAR	2021	Petition No.	230,111.00
	ASSESSOR	Cancel	\$1,306.61
S-B-L	24.20-5-14	Windham Ct 144600 GRAND ISLAND	

	Acct. No. 112	\$417.52	County
	Acct. No. 132	\$889.09	
Charge To :	Town/SpecialDist/School 144600 GRAND ISLAND		\$889.09

RPTL 550(2): Failed to apply wholly exempt
New tax bill to be issued.

FISCAL YEAR 2021 Petition No. 230,112.00

	ASSESSOR	Cancel	\$807.87
S-B-L	24.20-2-19	Ransom Rd	144600 GRAND ISLAND

	Acct. No. 112	\$258.15	County
	Acct. No. 132	\$549.72	
Charge To :	Town/SpecialDist/School 144600 GRAND ISLAND		\$549.72

RPTL 550(2): Failed to apply wholly exempt
New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 230,113.00

	ASSESSOR	Cancel	\$397.16
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$397.16	
Charge To :	Town/SpecialDist/School 145000 HOLLAND		\$397.16
	Relevy School	\$397.16	145001 HOLLAND

CENTRAL

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 230,114.00

	ASSESSOR	Cancel	\$377.07
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$377.07	
Charge To :	Town/SpecialDist/School 145000 HOLLAND		\$377.07
	Relevy School	\$377.07	145001 HOLLAND

CENTRAL

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 230,115.00

	ASSESSOR	Cancel	\$371.94
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$371.94	
Charge To :	Town/SpecialDist/School 145000 HOLLAND		\$371.94
	Relevy School	\$371.94	145001 HOLLAND

CENTRAL

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR 2021 Petition No. 230,116.00

	ASSESSOR	Cancel	\$346.15
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND

	Acct. No. 112	\$149.26	County
	Acct. No. 132	\$196.89	
	Town/SpecialDist/School 50020 HOLLAND FIRE DIST #1	\$50.14	
Charge To :	145000 HOLLAND		\$146.75

FISCAL YEAR	2020	Petition No.	230,117.00
	ASSESSOR	Cancel	\$346.88
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND
	Acct. No. 112		\$150.02 County
	Acct. No. 132		\$196.86
	Town/SpecialDist/School		
	50020 HOLLAND FIRE DIST #1	\$50.44	
Charge To :	145000 HOLLAND		\$146.42

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR	2019	Petition No.	230,118.00
	ASSESSOR	Cancel	\$338.72
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND
	Acct. No. 112		\$145.50 County
	Acct. No. 132		\$193.22
	Town/SpecialDist/School		
	50020 HOLLAND FIRE DIST #1	\$50.25	
Charge To :	145000 HOLLAND		\$142.97

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR	2021	Petition No.	230,119.00
	ASSESSOR	Refund	\$841.73
S-B-L	104.75-5-27.1	49 School St	145203 LANCASTER
	Acct. No. 112		\$460.59 County
	Acct. No. 132		\$381.14
	Town/SpecialDist/School		
Charge To :	145203 LANCASTER		\$381.14

RPTL 550(3): Failed to lower assessment after house demolished
Refund to be issued to Peggy Ludwig

FISCAL YEAR	2020	Petition No.	230,120.00
	ASSESSOR	Refund	\$1,344.02
S-B-L	104.75-5-27.1	49 School St	145203 LANCASTER
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$1,344.02
	Town/SpecialDist/School		
Charge To :	145203 LANCASTER		\$1,344.02
	Relevy School		\$1,344.02 145201 LANCASTER

CENTRAL

RPTL 550(3): Failed to lower assessment after house demolished
Refund to be issued.

FISCAL YEAR	2021	Petition No.	230,121.00
	ASSESSOR	Refund	\$207.32
S-B-L	104.49-1-7	21 Harold Pl	145203 LANCASTER
	Acct. No. 112		\$113.44 County
	Acct. No. 132		\$93.88
	Town/SpecialDist/School		
Charge To :	145203 LANCASTER		\$93.88

RPTL 550(2): Incorrect assessment
Refund to be issued to Carl & Nicolette Nuwer

FISCAL YEAR	2021	Petition No.	230,122.00
	ASSESSOR	Refund	\$171.00
S-B-L	48.00-1-19.12	13871 Indian Falls	145689 NEWSTEAD
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$171.00
	Town/SpecialDist/School		

Charge To : 145689 NEWSTEAD \$171.00

RPTL 550(2): Applied refuse charge in error
Refund to be issued to Steven Laudico

FISCAL YEAR	2020	Petition No.	230,123.00	
	ASSESSOR	Refund	\$171.01	
S-B-L	48.00-1-19.12	13871 Indian Falls	145689 NEWSTEAD	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$171.01	
	Town/SpecialDist/School			
Charge To :	145689 NEWSTEAD		\$171.01	

RPTL 550(2): Applied refuse charge in error
Refund to be issued to Steven Laudico

FISCAL YEAR	2020	Petition No.	230,124.00	
	ASSESSOR	Refund	\$507.78	
S-B-L	124.14-2-56	4 Brian Ln	146800 WEST SENECA	
	Acct. No. 112		\$0.00	County
	Acct. No. 132		\$507.78	
	Town/SpecialDist/School			
Charge To :	146800 WEST SENECA		\$507.78	
	Relevy School		\$507.78	146801 WEST

SENECA CENT

RPTL 550(2): Failed to apply Basic STAR exemption
Refund to be issued to Robert & Cynthia Palaszewski

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.
(6-0)

3. COMM. 8E-32 (2021)
COUNTY EXECUTIVE
WHEREAS, the Erie County Road Repair Reserve Fund has been established pursuant to Tax Law Section 1432 and General Municipal Law, Section 6-d; and

WHEREAS, the 2021 Adopted County Budget contains available funds from the collection of Real Estate Transfer Tax for repair of roads, bridges and equipment; and

WHEREAS, use of Road Repair Reserve funds is restricted to repair of roads and bridges in the County; and

WHEREAS, the Division of Budget and Management recommends the utilization of \$180,000 from the available balance in the Road Repair Reserve Fund to conduct important road work in 2021; and

WHEREAS, appropriations from the Road Repair Reserve Fund may be made only following a public hearing; and

WHEREAS, a public hearing was held on April 7, 2021.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature does hereby approve the following 2021 budget amendments:

Fund 210 – Road Repair Reserve Fund Center 12330

Revenue	Current Budget	Adjustment	Adjusted Budget
402190 Appropriated Fund Balance		\$180,000	\$180,000
402600 Transfer Tax	<u>\$13,800,000</u>		<u>\$13,800,000</u>
Total Revenue	\$13,800,000	\$180,000	\$13,980,000
Expense			
912300 ID Highway Services	<u>\$13,800,000</u>	<u>\$180,000</u>	<u>\$13,980,000</u>
Total Expense	\$13,800,000	\$180,000	\$13,980,000
Net Change Road Repair Reserve		\$0	

Fund 210 - Highways Fund Center 123

Expense	Current Budget	Adjustment	Adjusted Budget
570000 Interfund Trans-Subs	\$3,250,000	\$180,000	\$3,430,000
912300 ID Highway Services	<u>(\$13,826,100)</u>	<u>(\$180,000)</u>	<u>(\$14,006,100)</u>
Total Expense	(\$10,576,100)	\$0	(\$10,576,100)
Net Change Fund 210		\$0	

Fund 420 - Capital Project B.21150

Revenue	Current Budget	Adjustment	Adjusted Budget
486000 Interfund Revenue	\$3,000,000	\$180,000	\$3,180,000
Expense			
Capital Projects	\$3,000,000	\$180,000	\$3,180,000
Net Change Fund 420		\$0	

and be it further

RESOLVED, that the Clerk of the Legislature did publish a Notice of Public Hearing once in each of the official newspapers of the County, at least five days prior to the date of the Public Hearing and said hearing took place on April 7, 2021; and be it further

RESOLVED, that authorization is provided to appropriate \$180,000 of available prior- year Transfer Tax and Road Repair Reserve to conduct 2021 road projects; and be it further

RESOLVED, that the Clerk of the Legislature be instructed to forward three (3) certified copies of this resolution to the Department of Public Works, Office of the Commissioner, and one copy each to the Office of the County Executive, the Division of Budget and Management, the County Attorney, and the Office of the Comptroller.

(6-0)

TIMOTHY J. MEYERS
CHAIR