



County of Erie

MARK C. POLONCARZ
COUNTY EXECUTIVE

DEPARTMENT OF REAL PROPERTY TAX SERVICES

SCOTT A. BYLEWSKI
DIRECTOR REAL PROPERTY
Email: Scott.Bylewski@erie.gov
Office 716-858-2715 ~ Fax 716-858-6440

February 2, 2023

Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

RE: In Rem Process

Dear Honorable Members:

This correspondence sets forth the policy of selecting properties subject to the In Rem proceedings.

The objective of the In Rem proceeding is twofold: to collect revenue due to the County and return parcels to the active tax rolls. The County of Erie's Department of Real Property Tax Services (DRPTS) works with eligible residents to enter into payment plans whenever possible. The goal is not to remove residents from their homes.

The County's In Rem foreclosure is governed by Article 11 of the Erie County Tax Act ("ECTA") described as the "In Rem provisions", which provides for In Rem foreclosure upon any tax lien certificate that has been due and outstanding for a period of 2 years. To successfully foreclose upon a subject tax lien certificate, the County is required to meet each of the notice requirements as set forth in the In Rem provisions.

Looking at the most recent numbers available, there were 373,363 parcels in the County as of December 31, 2021.¹ As of January 2023, 10,415 of these parcels are eligible for foreclosure in that they have tax lien certificates that have been due and outstanding for the required 2-year period.

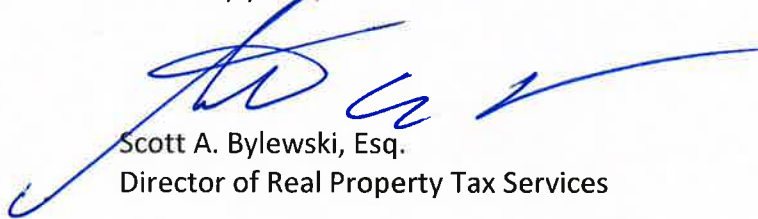
From the list of parcels with tax lien certificates eligible for foreclosure, DRPTS removes parcels that are currently the subject of other In Rem foreclosure proceedings, have been redeemed, or involve any legal or environmental impediments to sale (e.g., parcels that are brownfields, land locked, or otherwise in need of remediation or undesirably situated). As of January 2023, the list was reduced to 5,026 parcels in this regard.

Finally, due to budgetary constraints, a total of 1600 out of the aforesaid 5,026 parcels are selected to be subject to the 2023 In Rem foreclosure proceeding. DRPTS used a threshold amount of \$3,850 due in arrears to arrive at the list of 1600 parcels. Please note that typically, the threshold amount due for inclusion in the In Rem will not be lower than the legal expense incurred to foreclose upon and auction any given parcel.

Enclosed please find a graphic illustrating the aforesaid.

Please contact me should your Honorable Body require further information.

Sincerely yours,

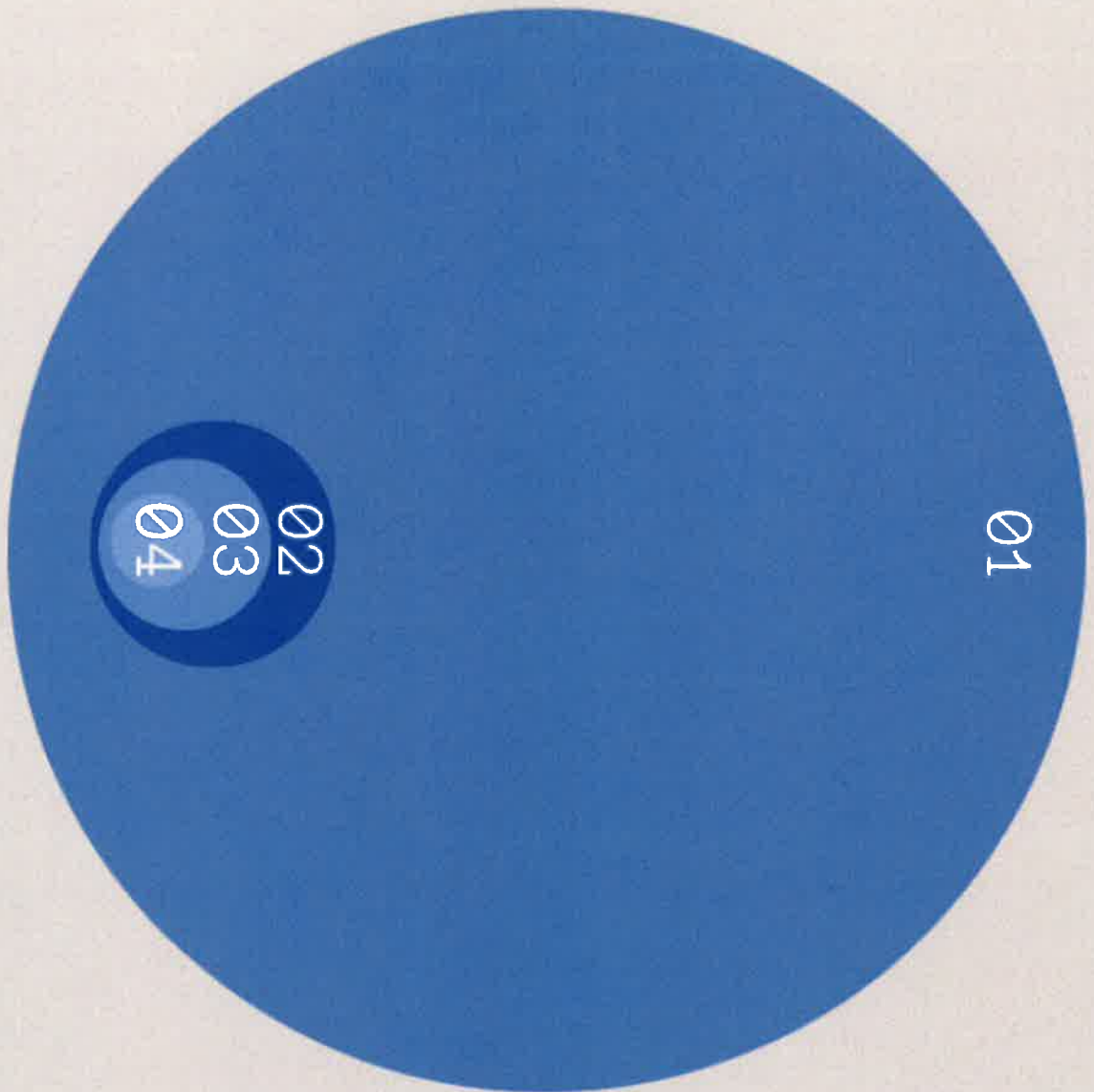


Scott A. Bylewski, Esq.
Director of Real Property Tax Services

SAB
Enclosure

¹ At the time of writing, parcel / deed transactions from the 2022 calendar year are still being processed. The total number of parcels in Erie County as of 12/31/22 will be available after the tentative roll date for each municipality, which for most in Erie County, is May 1, 2023.

IN REM SELECTION



01

01
PARCELS IN ERIE COUNTY (AS OF
12/2021) - 373,363

02
PARCELS WITH TAX LIEN CERTIFICATES
THAT HAVE BEEN DUE AND OUTSTANDING
FOR THE REQUIRED 2-YEAR PERIOD (AS
OF 1/2023) - 10,415

03
PARCELS THAT DO NOT HAVE
EXISTING/PENDING IN REM FORECLOSURE,
REDEMPTIONS, OR LEGAL/ENVIRONMENTAL
IMPEDIMENTS TO SALE - 5,026

04
PARCELS THAT OWE MORE THAN \$3,850 IN
ARREARS - 1,600