February 14, 2019

# FINANCE & MANAGEMENT COMMITTEE REPORT NO. 3

# ALL MEMBERS PRESENT, EXCEPT LEGISLATOR BRUSO. CHAIR SAVAGE PRESENT AS EX-OFFICIO MEMBER.

- 1. RESOLVED, the following items are hereby received and filed:
- a. COMM. 18E-20 (2018)
   LORIGO: "Letter to Chair Savage Concerning Cultural Contract Process" (Chair's ruling)
- b. COMM. 24E-18 (2018)
   COUNTY EXECUTIVE: "2019-2022 Revised EC Four Year Financial Plan" (Chair's ruling)
- c. COMM. 24D-5 (2018)
   DIRECTOR OF BUDGET & MANAGEMENT: "Budget Monitoring Report for Period Ending October 2018" (Chair's ruling)
- d. COMM. 24D-6 (2018)
   MINORITY COUNSEL: "Review of Legislative Budget Amendments Concerning 2019 Budget"
   (Chair's ruling)
- e. COMM. 3E-2 (2019) **DIXON:** "Letter to County Attorney Concerning Temporary Extension for Payment of Real Property Taxes for Government Employees Impacted by Partial Federal Shutdown" (Chair's ruling)
- f. COMM. 3D-8 (2019)
  DIRECTOR OF BUDGET & MANAGEMENT: "Budget Monitoring Report for Period Ending November 2018"
  (Chair's ruling)
- g. COMM. 3M-7 (2019) ASSOCIATION OF ERIE COUNTY GOVERNMENTS: "Certified Resolution in Opposition of Proposed Cuts to State Revenue Sharing Aid & Incentives to Municipalities" (Chair's ruling)

#### h. COMM. 3M-14 (2019)

**HAMBURG TOWN BOARD:** "Certified Resolution in Opposition of Proposed Cuts to State Revenue Sharing Aid & Incentives to Municipalities" (Chair's ruling)

. COMM. 3M-15 (2019)

MAYOR FRAWLEY, VILLAGE OF ANGOLA: "Letter to Legislator Mills in Opposition of Proposed Cuts to State Revenue Sharing Aid & Incentives to Municipalities" (Chair's ruling)

#### 2. COMM. 3E-16 (2019)

#### **COUNTY EXECUTIVE**

WHEREAS, the Real Property Tax Services Director has transmitted to this Legislature transcripts of tax delinquencies and tax delinquent real properties for foreclosure pursuant to the In Rem provisions of the Erie County Tax Act, which will be known as In Rem Action No. 167, and has furnished this Legislature with the necessary abstracts from the Real Property Tax Services records of such delinquencies.

NOW, THEREFORE, BE IT

RESOLVED, that the In Rem provisions of the Erie County Tax Act be applied to such real property and the delinquent taxes set forth in said transcripts, as determined by the Real Property Tax Services Director from the transcripts of properties upon which the County of Erie owns a tax sale certificate which has been due and unpaid for a period of at least two years; and be it further

RESOLVED, that the County Attorney or his designee conduct and consummate such foreclosure proceedings known as In Rem Action No.167 as directed by this Legislature and determined by the Real Property Tax Services Director; and be it further

RESOLVED, that this resolution shall take effect immediately; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the Office of the County Executive, the Office of Budget and Management, the County Attorney, the Office of the Comptroller and the Office of Real Property Tax Services. (5-0)

### 3. COMM. 3D-1 (2019)

#### 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 218153 through 218164, and 219001 through 219024, 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 2018 Petition No. 218.153.00

OWNER Cancel \$3,817.74

S-B-L 77.76-4-5.1 655 Hertel 140200 BUFFALO

Acct. No. 112 \$0.00 County

Acct. No. 132 \$3,817.74 Town/SpecialDist/School

2005 ERIE COUNTY EXEMPTION REMOVAL \$3,817.74

Charge To: 140200 BUFFALO \$0.00

RPTL 550(2): Exemption removal charge added in error

New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 218,154.00

OWNER Cancel \$18.76

S-B-L 77.76-4-1.12 29 St Florian 140200 BUFFALO

Acct. No. 112 \$0.00 County

Acct. No. 132 \$18.76 Town/SpecialDist/School

2005 ERIE COUNTY EXEMPTION REMOVAL \$18.76

Charge To: 140200 BUFFALO \$0.00

RPTL 550(2): Exemption removal charge added erroneously

New tax bill to be issued.

FISCAL YEAR 2016 Petition No. 218,155.00

ASSESSOR Refund \$539.63

S-B-L 81.04-2-5 991 Aero Dr 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$539.63 Town/SpecialDist/School

Charge To: 143089 CHEEKTOWAGA \$539.63

RPTL 550(2): Applied sewer charges in error

Refund to be issued to Optimus Construction Co. Inc

FISCAL YEAR 2017 Petition No. 218,156.00

ASSESSOR Cancel \$4,332.03

S-B-L 82.03-4-15 400 Pfohl Rd 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$4,332.03 Town/SpecialDist/School

Charge To: 143089 CHEEKTOWAGA \$4,332.03

RPTL 550(2): Applied sewer charges in error.

New tax bill to be issued.

FISCAL YEAR 2017 Petition No. 218,157.00

ASSESSOR Refund \$21,286.39

S-B-L Multiple Multiple 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$21,286.39 Town/SpecialDist/School

Charge To: 143089 CHEEKTOWAGA \$21,286.39

RPTL 550(2): Applied sewer charges in error

Refund to be issed to multiple owners.

FISCAL YEAR 2018 Petition No. 218,158.00

ASSESSOR Refund \$4,893.66

S-B-L Multiple Multiple 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$4,893.66 Town/SpecialDist/School Charge To: 143089 CHEEKTOWAGA \$4,893.66

RPTL 550(2): Applied sewer charges in error Refund to be issued to multiple owners.

FISCAL YEAR 2018 Petition No. 218,159.00

ASSESSOR Cancel \$1,245.16 S-B-L Multiple Multiple 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,245.16 Town/SpecialDist/School Charge To: 143089 CHEEKTOWAGA \$1,245.16

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

FISCAL YEAR 2019 Petition No. 218,160.00

ASSESSOR Cancel \$5,702.71 S-B-L Multiple Multiple 143089 CHEEKTOWAGA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$5,702.71 Town/SpecialDist/School Charge To: 143089 CHEEKTOWAGA \$5,702.71

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

FISCAL YEAR 2019 Petition No. 218,161.00

ASSESSOR Cancel \$1,388.63 S-B-L Multiple Multiple 143089 CHEEKTOWAGA

Acct. No. 112 \$506.48 County

Acct. No. 132 \$882.15 Town/SpecialDist/School

Charge To: 143089 CHEEKTOWAGA \$882.15

RPTL 550(7): Failed to place parcels in RS8

FISCAL YEAR 2019 Petition No. 218,162.00

ASSESSOR Cancel \$298.91

S-B-L 24.20-2-15 197 Windham Ln 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County

Acct. No. 132 \$298.91 Town/SpecialDist/School Charge To: 144600 GRAND ISLAND \$298.91

RPTL 550(2): Incorrect land assessed value used to compute special district charges.

New tax bill to be issued.

FISCAL YEAR 2017 Petition No. 218,163.00

ASSESSOR Refund \$1,341.22

S-B-L 77.31-2-19 74 Riverdale 146489 TONAWANDA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,341.22 Town/SpecialDist/School

520 Code SC520 \$1,341.22

Charge To: 146489 TONAWANDA \$0.00

RPTL 550(2); Exemption removal charge added in error Refund to be issued to Buffalo Chin Emmanuel Church

FISCAL YEAR 2018 Petition No. 218,164.00

ASSESSOR Refund \$1,477.38

S-B-L 77.31-2-19 74 Riverdale Ave 146489 TONAWANDA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,477.38 Town/SpecialDist/School

64999 EXEMPTION REMOVAL \$1,477.38

Charge To: 146489 TONAWANDA \$0.00

RPTL 550(2): Exemption removal charge added in error Refund to be issued to Buffalo Chin Emmanuel Church

FISCAL YEAR 2019 Petition No. 219,001.00

ASSESSOR Cancel \$180.87

S-B-L 123.26-1-16 428 Weimar 140200 BUFFALO

Acct. No. 112 \$0.00 County

Acct. No. 132 \$180.87 Town/SpecialDist/School

2005 ERIE COUNTY EXEMPTION REMOVAL \$180.87

Charge To: 140200 BUFFALO \$0.00

RPTL 550(2): Error in calculation of exemption removal charge New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,002.00

Cancel \$1,272.19 ASSESSOR

S-B-L 100.22-4-15 12 Cleveburn 140200 BUFFALO

Acct. No. 112 \$0.00 County

Town/SpecialDist/School Acct. No. 132 \$1,272.19

2005 ERIE COUNTY EXEMPTION REMOVAL \$1,272.19

Charge To: 140200 BUFFALO \$0.00

RPTL 550(2): Error in calculation of exemption removal charge.

New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 219,003.00

OWNER Refund \$1,200.00

S-B-L 142.54-2-33 27 Grape Ave 140900 LACKAWANNA

Acct. No. 112 \$0.00 County

Town/SpecialDist/School Acct. No. 132 \$1,200.00

9002 Premium Assessment \$1,200.00

Charge To: 140900 LACKAWANNA \$0.00

RPTL 550(2): Applied Premium Assessment Sewer charge in error.

Refund to be issued to LMR Captial

FISCAL YEAR 2019 Petition No. 219,004.00 ASSESSOR Cancel \$190.35

S-B-L 107.00-4-15.1 Westwood Rd 142089 ALDEN

Acct. No. 112 \$0.00 County

Acct. No. 132 \$190.35 Town/SpecialDist/School

Charge To: 142089 ALDEN \$190.35

RTPL 550(2): Applied special district in error

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,005.00

ASSESSOR Cancel \$40.12

S-B-L 108.00-4-10 Sandridge Rd 142089 ALDEN

\$0.00 County Acct. No. 112

\$40.12 Town/SpecialDist/School Acct. No. 132

20072 Water Dist 3 \$40.12

Charge To: 142089 ALDEN \$0.00

RPTL 550(2): Duplicate parcel

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,006.00

ASSESSOR Cancel \$457.32

S-B-L 69.08-12-8 230 Teakwood Ter **142289 AMHERST** 

\$274.20 County Acct. No. 112

Acct. No. 132 \$183.12 Town/SpecialDist/School

Charge To: **142289 AMHERST** \$183.12

RPTL 550(2): Failed to apply veterans exemption

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,007.00

Cancel \$754.55 ASSESSOR

S-B-L 67.16-4-4 21 Hardt Ln **142289 AMHERST**  Acct. No. 112 \$431.52 County

Acct. No. 132 \$323.03 Town/SpecialDist/School Charge To: \$42289 AMHERST \$323.03

RPTL 550(2): Hardship granted

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,008.00

ASSESSOR Cancel \$55.62

S-B-L 79.12-5-26 90 Argyle Ave 142289 AMHERST

Acct. No. 112 \$31.81 County

Acct. No. 132 \$23.81 Town/SpecialDist/School Charge To: 142289 AMHERST \$23.81

RPTL 550(2): Error in calculation of vet exemption

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,009.00

ASSESSOR Cancel \$349.01

S-B-L 56.20-13-22 379 Country Pkwy 142289 AMHERST

Acct. No. 112 \$204.66 County

Acct. No. 132 \$144.35 Town/SpecialDist/School Charge To: 142289 AMHERST \$144.35

RPTL 550(2): Hardship granted

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,010.00

ASSESSOR Cancel \$840.77

S-B-L 68.13-5-1 31 Campus Ln 142289 AMHERST

Acct. No. 112 \$480.83 County

Acct. No. 132 \$359.94 Town/SpecialDist/School Charge To: 142289 AMHERST \$359.94 RPTL 550(2): Hardship granted

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,011.00

ASSESSOR Cancel \$610.86

S-B-L 79.23-5-25 191 Capen Blvd 142289 AMHERST

Acct. No. 112 \$256.45 County

Acct. No. 132 \$354.41 Town/SpecialDist/School Charge To: 142289 AMHERST \$354.41

RPTL 550(2): Failed to apply vet exemption

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219.012.00

ASSESSOR Cancel \$738.90

S-B-L 56.15-4-71 55 Via Pinto Dr 142289 AMHERST

Acct. No. 112 \$295.89 County

Acct. No. 132 \$443.01 Town/SpecialDist/School Charge To: 142289 AMHERST \$443.01

RPTL 550(2): Failed to apply vet exemption

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219.013.00

ASSESSOR Cancel \$271.64

S-B-L 56.14-1-7 115 Bassett Rd 142289 AMHERST

Acct. No. 112 \$155.35 County

Acct. No. 132 \$116.29 Town/SpecialDist/School

Charge To: 142289 AMHERST \$116.29

RPTL 550(2): Error in computation of senior exemption

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,014.00

ASSESSOR Cancel \$276.11 S-B-L 72.06-2-22 10478 Main St 143200 CLARENCE

Acct. No. 112 \$0.00 County
Acct. No. 132 \$276.11 Town/SpecialDist/School
32485 SEWER #9 EDU \$276.11
Charge To: 143200 CLARENCE \$0.00

RPTL 550(2): Incorrect units on sewer district charge New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,015.00

ASSESSOR Cancel \$12,842.50 S-B-L Multiple Multiple 143200 CLARENCE

Acct. No. 112 \$0.00 County
Acct. No. 132 \$12,842.50 Town/SpecialDist/School
32484 Sewer Dist 9 \$12,842.50
Charge To: 143200 CLARENCE \$0.00

RPTL 550(2): Miscalculation of sewer charge New tax bill to be issued.

FISCAL YEAR 2018 Petition No. 219,016.00

ASSESSOR Refund \$704.85 S-B-L 207.00-1-14.21 2269 Shadagee Rd 144000 EDEN

Acct. No. 112 \$0.00 County

Acct. No. 132 \$704.85 Town/SpecialDist/School

Charge To: 144000 EDEN \$704.85

Relevy School \$704.85 144001 EDEN CENTRAL

RPTL 550(2): Incorrect square footage

Refund to be issued to Heather Anne Piniewski

FISCAL YEAR 2019 Petition No. 219,017.00

ASSESSOR Cancel \$211.97 S-B-L 206.04-2-1.21 Derby Rd 144489 EVANS

Acct. No. 112 \$0.00 County
Acct. No. 132 \$211.97 Town/SpecialDist/School
44070 ERIE CO SEW DST 2 \$61.97
44071 ERIE CO SEWER EX1 \$150.00
Charge To: 144489 EVANS \$0.00

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

FISCAL YEAR 2018 Petition No. 219,018.00

ASSESSOR Refund \$212.38 S-B-L 206.04-2-1.21 Derby Rd 144489 EVANS

Acct. No. 112 \$0.00 County
Acct. No. 132 \$212.38 Town/SpecialDist/School
44070 ERIE CO SEW DST 2 \$62.38
44071 ERIE CO SEWER EX1 \$150.00
Charge To: 144489 EVANS \$0.00

RPTL 550(2): Applied sewer charges in error Refund to be issued to Dale Ellison

FISCAL YEAR 2017 Petition No. 219,019.00

ASSESSOR Refund \$209.53 S-B-L 206.04-2-1.21 Derby Rd 144489 EVANS

Acct. No. 112 \$0.00 County
Acct. No. 132 \$209.53 Town/SpecialDist/School
44070 ERIE CO SEW DST 2 \$59.53
44071 ERIE CO SEWER EX1 \$150.00
Charge To: 144489 EVANS \$0.00

RPTL 550(2): Applied sewer charges in error Refund to be issued to Dale Ellison.

FISCAL YEAR 2018 Petition No. 219,020.00

ASSESSOR Refund \$1,161.64

S-B-L 37.07-1-26 341 Quarry RUn 144600 GRAND ISLAND

Acct. No. 112 \$0.00 County

Acct. No. 132 \$1,161.64 Town/SpecialDist/School

Charge To: 144600 GRAND ISLAND\$1,161.64

Relevy School \$1,161.64 144601 GRND ISLN CENTRAL

RPTL 550(2): Failed to apply vet exemption

Refund to be issued to Darius Myles

FISCAL YEAR 2019 Petition No. 219,021.00

ASSESSOR Cancel \$235.00

S-B-L 170.10-2-15./191 3450 # 191 Howard 144889 HAMBURG

Acct. No. 112 \$0.00 County

Acct. No. 132 \$235.00 Town/SpecialDist/School

48112 ECSD3 Flat Usage Fee \$235.00

Charge To: 144889 HAMBURG \$0.00

RPTL 550(2): Applied sewer charge in error

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,022.00

ASSESSOR Cancel \$116.80

S-B-L 170.66-5-16 Delilah Ln 144889 HAMBURG

Acct. No. 112 \$0.00 County

Acct. No. 132 \$116.80 Town/SpecialDist/School

48116 ECSD 3 CH2 \$116.80

Charge To: 144889 HAMBURG \$0.00

RPTL 550(2): Incorrect footage used to calculate sewer charge.

New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 219,023.00

ASSESSOR Cancel \$8,010.24

S-B-L Multiple Multiple 145289 LANCASTER

Acct. No. 112 \$0.00 County

Acct. No. 132 \$8,010.24 Town/SpecialDist/School

Charge To: 145289 LANCASTER \$8,010.24

RPTL 550(2): Failed to remove special district

New tax bills to be issued.

FISCAL YEAR 2019 Petition No. 219,024.00

ASSESSOR Cancel \$90,359.04

S-B-L Multiple Multiple 146489 TONAWANDA

Acct. No. 112 \$0.00 County

Acct. No. 132 \$90,359.04 Town/SpecialDist/School

Charge To: 146489 TONAWANDA \$90,359.04

RPTL 550(2): Miscalculation of sewer charge

New tax bills to be issued.

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.

(5-0)

## BARBARA MILLER-WILLIAMS CHAIR