

NOVEMBER 9, 2006

GOVERNMENT AFFAIRS COMMITTEE
REPORT NO. 14

ALL MEMBERS PRESENT.

1. RESOLVED, the following items are hereby received and filed:
 - a. INTRO 11-4 (2006)
LOCKLEAR, IANNELLO, KONST, MARINELLI, WHYTE, KOZUB & REYNOLDS:
Implementing "Best Practices" Reforms to Support the Legislature
(4-0)
2. COMM. 18E-7 (2006)
COUNTY EXECUTIVE
WHEREAS, the assessment, levy and collection of county, town, school district and special district real property taxes in the County of Erie is governed by a special tax act known as the Erie County Tax Act, and

WHEREAS, in the event of non-payment, the Erie County Tax Act provides for enforcing the collection of such taxes through an annual sale of tax certificates, representing the liens of the unpaid taxes, which certificates, if not redeemed, may thereafter result in conveyances of tax delinquent properties by tax deed or by sales of such properties in tax foreclosure actions, and

WHEREAS, an amendment of the Erie County Tax Act is needed so as to make attorneys' fees and other legal costs and expenses incurred in the course of enforcing the collection of delinquent Erie County real property taxes recoverable as part of the underlying tax delinquency, and

WHEREAS, attorneys' fees and other reasonable and necessary legal costs and expenses for items such as title searches, court filings and the mailing, publication and service of notices and other papers are specifically recoverable under the provisions of Article 11 of the Real Property Tax Law, applicable in other parts of New York State.

NOW, THEREFORE, BE IT

RESOLVED, that the County Attorney be and hereby is directed to prepare State Bills amendatory of the Erie County Tax Act, ultimately to be signed into law by the Governor after being enacted by the New York State Legislature, so as to authorize the holder of any tax sale certificate created under the Erie County Tax Act to recover attorneys' fees, and other reasonable and necessary legal costs and expenses incurred in the course of enforcing the collection of delinquent real property taxes under the Erie County Tax Act, and be it further

RESOLVED, that the County Attorney be and hereby is further directed to prepare appropriate Home Rule Requests, for transmittal to the New York State Assembly and Senate, whereby the County of Erie can formally request the enactment of said State Bills following their introduction in the New York State Legislature, and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Western New York delegation to the New York State Legislature in Albany, the Budget Director and the Department of Finance.
(4-0)

GEORGE A. HOLT
CHAIRPERSON