



THE ERIE COUNTY LEGISLATURE

Session No. 4
FEBRUARY 15, 2024

April N.M. Baskin
Chair

Timothy J. Meyers
Majority Leader

John J. Mills
Minority Leader

Olivia M. Owens
Clerk of the Legislature

ROLL CALL

INVOCATION: Ms. Vinal

PLEDGE OF ALLEGIANCE: Mr. Todaro

TABLED ITEMS

ITEMS FOR RECONSIDERATION FROM PREVIOUS MEETING

MINUTES OF PREVIOUS MEETING: [Meeting No. 3](#)

PUBLIC HEARING

MISCELLANEOUS RESOLUTIONS:

ERIE COUNTY LEGISLATURE	Honoring and Recognizing Brian M. Higgins
KOOSHOIAN & GILMOUR	Congratulating Head Coach Kyle Husband on Earning His 400th Win
JOHNSON & BASKIN	Acknowledging and Honoring Fajri Ansari
VINAL & BASKIN	Celebrating and Honoring National Women Physicians Day
MAJORITY CAUCUS	Celebrating and Recognizing National Hospitality Workers Appreciation Day
MAJORITY CAUCUS	Celebrating and Recognizing National School Counseling Week 2024
LORIGO	Recognizing February 12-24, 2024 as "National FFA Week" in Erie County
LORIGO	Recognizing 716 Sports Cards & Collectibles on "National Trading Card Day"
LORIGO	Recognizing February 2024 as "American Heart Month"
LORIGO	Celebrating the Boys & Girls Club of Elma, Marilla & Wales 50th Anniversary

TODARO	Recognizing Mia Vanelli for Surpassing 2,000 Career Points with Depew Varsity Basketball
MILLS	Honoring Annalise Casciano and The Room Theatre Company
MILLS	Honoring Don Koch as the 2023 Firefighter of the Year
MILLS	Honoring Wes Schmitt for 70 Years of Service to the Langford-New Oregon Volunteer Fire Company
GREENE	Honoring Cameron Catrabone on Becoming the First Ever Six-Time Section VI Wrestling Champion
MILLS	Honoring Patrick Sullivan as the 2023 Firefighter of the Year
TODARO	Recognizing Symposium Wine Bar During the Village of Lancaster Restaurant Week
TODARO	Recognizing The Yelling Goat During the Village of Lancaster Restaurant Week
TODARO	Recognizing 16 Ellicott Bar & Grill During the Village of Lancaster Restaurant Week
TODARO	Recognizing 99 Brick Oven During the Village of Lancaster Restaurant Week
TODARO	Recognizing Bruno's Bistro During the Village of Lancaster Restaurant Week
TODARO	Recognizing Fattey Beer Company During the Village of Lancaster Restaurant Week
TODARO	Recognizing Lancaster's Broadway Deli During the Village of Lancaster Restaurant Week
TODARO	Recognizing Lilly Belle Meads During the Village of Lancaster Restaurant Week
TODARO	Recognizing Skoob's Village Grille During the Village of Lancaster Restaurant Week

LOCAL LAWS:

COMMITTEE REPORTS:

Report No. 3 PUBLIC SAFETY COMMITTEE

Report No. 3 ECONOMIC DEVELOPMENT COMMITTEE

LEGISLATOR RESOLUTIONS:

INTRO. 4-1 MEYERS Calling on U.S. Congress & City of NY to Reimburse Maryvale School District

INTRO. 4-2 BARGNESI & JOHNSON Audit Corrective Action Plan Requirement

COMMUNICATIONS DISCHARGED FROM COMMITTEE:

COMM. 2E-1 From the Economic Development Committee From the County Clerk - Resolution to Authorize Entry into Second Extension of Contract with WNY Law Center, Inc.

COMM. 16E-19 (2023) From the Energy & Environment Committee From the County Executive - ECSD No. 4 - Depew Pumping Station Forcemain Replacement at Cayuga Creek

[*****AMENDMENT TO COMM. 16E-19 \(2023\)](#)

COMM. 2E-23 From the Energy & Environment Committee From the County Executive - ECSD No. 3 - Southtowns Incinerators Heat Exchanger Replacement Project

[*****AMENDMENT TO COMM. 2E-23](#)

SUSPENSION OF THE RULES:

COMM. 4E-30 GILMOUR Lease for Legislative Office Space

COMMUNICATIONS FROM ELECTED OFFICIALS:

COMM. 4E-1 COMPTROLLER Disproportionate Share Payment for ECMCC Finance & Management

COMM. 4E-2 SHERIFF Fiber Project at ECCF Public Safety

COMM. 4E-3 GREENE Letter Concerning Conner Road in Clarence Economic Development

COMM. 4E-4 COMPTROLLER Letter Concerning COMM. 2E-1 from the County Clerk Finance & Management

COMM. 4E-5	SHERIFF & COUNTY EXECUTIVE	HALT Act Programming Provider	Public Safety
COMM. 4E-6	COMPTROLLER	Audit of the County Clerk's Office, Registrar Division - Mortgage Tax Collection & Distribution	Finance & Management
COMM. 4E-7	COUNTY CLERK	Response to February 2024 Audit by the EC Comptroller's Office	Finance & Management
COMM. 4E-8	COUNTY CLERK	Mortgage Tax Audit Supporting Documentation	Finance & Management
COMM. 4E-9	COMPTROLLER	Department of Law Risk Retention Fund Spending - Nov. & Dec. 2023	Finance & Management
COMM. 4E-10	COMPTROLLER	Development of Corrective Action Plans Following Audits	Finance & Management
COMM. 4E-11	COUNTY EXECUTIVE	Personnel Adjustments - Chief Ethics Officer	Finance & Management
COMM. 4E-12	COUNTY EXECUTIVE	Authorizing EC Executive to Enter into Collective Bargaining Agreement Amendments with Bargaining Units	Finance & Management
COMM. 4E-13	COUNTY EXECUTIVE	Department of Personnel - Training & Education Services Contract	Finance & Management
COMM. 4E-14	COUNTY EXECUTIVE	Wehrle Drive Pedestrian Accommodations - Right of Way Acceptance Agreement	Economic Development
COMM. 4E-15	COUNTY EXECUTIVE	Reconstruction of William St. - NYDOT Right of Way Acceptance Agreement	Economic Development
COMM. 4E-16	COUNTY EXECUTIVE	Project Agreement with Railroads for Abbott Road	Economic Development
COMM. 4E-17	COUNTY EXECUTIVE	Buffalo & Erie County Downtown Library Roof Repair	Economic Development
COMM. 4E-18	COUNTY EXECUTIVE	Authorization to Re-Appropriate RENEW Plan Funding & Enter into an Energy Performance Contract	Economic Development
COMM. 4E-19	COUNTY EXECUTIVE	PILOT Agreement for Amherst Ridge Senior Apartments	Economic Development
COMM. 4E-20	COUNTY	ECSD No. 2 - Engineer Term Contract	Energy &

	EXECUTIVE	Agreement	Environment
COMM. 4E-21	COUNTY EXECUTIVE	ECSD No. 3 - Southtowns Influent Pumps Replacement Project	Energy & Environment
COMM. 4E-22	COUNTY EXECUTIVE	Foreclosure Pursuant to the In Rem Provisions of the EC Tax Act, In Rem Action No. 172	Finance & Management
COMM. 4E-23	COUNTY EXECUTIVE	Authorization to Enter into Contract with First Amendment First Vote	Health & Human Services
COMM. 4E-24	COUNTY EXECUTIVE	Authorization to Contract with Building Blocks Comprehensive Services, Inc.	Health & Human Services
COMM. 4E-25	COUNTY CLERK	Letter Regarding Comm. 4E-4 & Comm. 2E-1	Finance & Management
COMM. 4E-26	COMPTROLLER	External Accounting Review of the County Clerk's Office Fiscal & Accounting Practices	Finance & Management
COMM. 4E-27	BASKIN	Letter on Arts in Public Places Committee	Health & Human Services
COMM. 4E-28	BASKIN	Community Benefits Oversight Committee	RFP
COMM. 4E-29	COMPTROLLER	2024 Consolidated Bond Resolution	Finance & Management
COMMUNICATIONS FROM THE DEPARTMENTS:			
COMM. 4D-1	COUNTY ATTORNEY	Transmittal of New Claims Against Erie County	Government Affairs
COMM. 4D-2	DIRECTOR OF BUDGET & MANAGEMENT	February 2024 - Capital Projects Update	Finance & Management
COMM. 4D-3	DEPUTY COMPTROLLER FOR AUDIT	EC Comptroller's Office Audit of Bureau of Weights & Measures	Finance & Management
COMM. 4D-4	COMMISSIONER OF PUBLIC WORKS	2024 Road Program	Economic Development
COMM. 4D-5	COMMISSIONER OF MENTAL HEALTH DEPARTMENT	Appointment to the EC Corrections Specialist Advisory Board	Public Safety

COMMUNICATIONS FROM THE PEOPLE AND OTHER AGENCIES:

COMM. 4M-1	ECWA CHIEF FINANCIAL OFFICER	ECWA Financial Statements for 2022 & 2023 (Unaudited)	Government Affairs
COMM. 4M-2	NFTA	NFTA - 17A Report & Capital Expenditure Reports, First Quarter	Government Affairs
COMM. 4M-3	NYS DEC	Brownfield Cleanup Program Public Notice	Energy & Environment
COMM. 4M-4	CONSTITUENT	Letter from Constituent Concerning SNAP Benefits	Health & Human Services
COMM. 4M-5	EC FAIR HOUSING BOARD	EC Fair Housing Board Annual Report for 2023	Health & Human Services
COMM. 4M-6	NYS DEPARTMENT OF AGRICULTURE & MARKETS	Approval of Plan to Modify EC Agricultural District Nos. 1 & 5	Energy & Environment

ANNOUNCEMENTS:

MEMORIAL RESOLUTIONS:

ADJOURNMENT:

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

ERIE COUNTY LEGISLATURE

Honoring and Recognizing Brian M. Higgins

Attachments

Brian M. Higgins

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NY, FEBRUARY 2, 2024

Honoring and Recognizing Brian M. Higgins

WHEREAS, Brian M. Higgins, devoted father and a native of Buffalo, New York, is a graduate of Buffalo State University and also earned an advanced degree in Public Policy and Administration from Harvard University's John F. Kennedy School of Government; and

WHEREAS, prior to his tenure as Congressman, Brian made his career serving in state and local elective office, as well as higher education; and

WHEREAS, during his time as the Chief of Staff of the Erie County Legislature, the Erie County Clean Air Act was passed, and this model was used to pass the New York State law that banned smoking indoors (which Brian voted for as a member of the state assembly); and

WHEREAS, during his time as a member of Congress' tax-writing committee, Brian has been recognized as a leading champion and defender of the federal Historic Tax Credit program; and

WHEREAS, many of his tasks accomplished during his 19 years in Congress involved changing the way the nation viewed the City of Buffalo in revitalizing the city's waterfront, advocacy for the Buffalo Harbor State Park, Robert Moses Parkway, securing federal infrastructure investments, fighting to protect Social Security; and

WHEREAS, Brian has been a champion for federal investments in arts and cultural programs including the National Endowment for the Arts and National Endowment for the Humanities; and

WHEREAS, Brian was a longtime advocate of education, small business and brought attention to healthcare; and

WHEREAS, Brian has delivered federal funding for WNY programs giving workers and small businesses a leg up, including \$1 million supporting Launch NY's work with promising start-up companies, \$950,000 for West Side Bazaar, nearly \$572,000 for Buffalo Sewer Authorities Green Infrastructure Workforce Development program, \$300,000 for the Fredonia Technology Incubator, and \$750,000 for Buffalo's Small Business Development Center; and

WHEREAS, throughout the years, Brian's work has aided in the delivery of \$2.1 billion in funding to WNY through the National Institutes of Health; and

WHEREAS, in addition, Brian has been a champion for those impacted by Alzheimer's and Parkinson's Disease, led budget allocations delivering \$2.3 million for a substance treatment center at St. Joseph's Hospital, \$2 million to expand telehealth for seniors and people with disabilities, and \$933,800 for a UB mobile health clinic; and

WHEREAS, Congressman Higgins knew and understood the importance of growing and protecting our community and remains dedicated to assist and support the needs of the our community; and

WHEREAS, this Honorable Body recognizes individuals such as **Brian M. Higgins**, a man who has provided his leadership, services & phenomenal skillset in different capacities, most recently as the Congressman of the 26th District of New York.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature pauses in its deliberations to honor **Brian M. Higgins** on his dedicated and distinguished service to the people of Western New York and New York State; and be it further

RESOLVED, that this Honorable Body thanks Brian for his work ethic, civic engagement, and dedication to his community, wishes him the absolute best wishes on his retirement from public service and wish him the best on his new transition at Sheas Performing Arts Center.

Hon. April N.M. Baskin
Chair of the Legislature
Erie County Legislator, 2nd District

Hon. Timothy J. Meyers
Majority Leader
Erie County Legislator, 7th District

Hon. John J. Mills
Minority Leader
Erie County Legislator, 11th District

Hon. Howard J. Johnson Jr.
Erie County Legislator, 1st District

Hon. Michael H. Kooshoian
Erie County Legislator, 3rd District

Hon. John A. Bargnesi Jr.
Erie County Legislator, 4th District

Hon. Jeanne M. Vinal
Erie County Legislator, 5th District

Hon. Christopher D. Greene
Erie County Legislator, 6th District

Hon. Frank J. Todaro
Erie County Legislator, 8th District

Hon. John J. Gilmour
Erie County Legislator, 9th District

Hon. Lindsey R. Lorigo
Erie County Legislator, 10th District

Hon. Olivia M. Owens
Clerk of the Erie County Legislature

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

KOOSHOIAN & GILMOUR

Congratulating Head Coach Kyle Husband on Earning His
400th Win

Attachments

Coach Kyle Husband

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NY, FEBRUARY 8, 2024

EC LEG FEB 12 '24 PM 1:19

Congratulating Head Coach Kyle Husband on earning his 400th Win

WHEREAS, when *Kyle Husband*, devoted husband, and father, became a high school basketball coach, he created a vision to build a program and build young men into leaders; and

WHEREAS, Coach Husband instantly built his coaching resume early throughout Western New York through his dominance as Head Coach of Canisius High School, his alma mater (c/o 1996); and

WHEREAS, prior to coaching, Kyle played collegiate basketball at Rensselaer Polytechnic Institute; and

WHEREAS, in addition to celebrating his 46th birthday, Kyle Husband became the 13th Western New York boys' basketball coach to record 400 victories after his No. 1-ranked Canisius Crusaders rallied back to beat perennial powerhouse, Niagara Falls, 52-44, during the Centercourt Classic at St. Joe's; and

WHEREAS, in his 20th season coaching his alma mater, has led Canisius to 10 Manhattan Cup championships, the most of any coach in Monsignor Martin history; and

WHEREAS, under the leadership of Coach Husband, the Canisius Crusaders would become a Federation Champion and captured multiple New York State Catholic High School Athletic Association titles; and

WHEREAS, with a 400-118 career record, Husband is the second-winningest coach in the history of the association, with an astounding winning percentage (.772); and

WHEREAS, because of to his success on the court, Coach Husband received Coach of the Year honors and established dreamlike opportunities for several players to go to play basketball on the collegiate level; and

WHEREAS, with the support of his dedicated wife Kassi, *Kyle Husband* has dedicated two decades to leading student athletes as a positive role model by instilling a strong work ethic in his teams.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature congratulates *Kyle Husband* on an exceptional 400th win in his storied career, commends him on his dedication to developing strong student athletes over the past 20 years and on the future years to come

Hon. Michael H. Kooshoian
Erie County Legislator, 3rd District

Hon. John J. Gilmour
Erie County Legislator, 9th District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

JOHNSON & BASKIN

Acknowledging and Honoring Fajri Ansari

Attachments

Fajri Ansari

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NY, FEBRUARY 10, 2024

EC LEG FEB 12 '24 PM 1:20

Acknowledging and Honoring Fajri Ansari

WHEREAS, *Fajri Ansari*, husband to his devoted and loving wife of 40+ years, Dr. LaVonne Ansari and father of three sensational children (Tariq, Bashir and Naila), has established himself as a very accomplished and respected coach throughout Western New York, nationally and also on an international level; and

WHEREAS, Mr. Ansari began what would become a remarkable tenure at Buffalo State, starting out in the admission's office at Buffalo State from 1981 until 2005, including 20 years as the Assistant Director of Admissions and Director of The Educational Opportunity Program (EOP), developing and executing recruitment strategies for students to succeed despite having limited preparation and financial resources; and

WHEREAS, Mr. Ansari is also known and revered within the Western New York Community for his work as the developer and director of Camp Achieve, an initiative that provided SAT prep work and life skills training, coupled with basketball as a bonding agent for many of the top high school players produced in this region; and

WHEREAS, Coach Ansari began his highly successful coaching career at Turner Carroll, a Catholic school powerhouse, where he led his teams to two State Federation Championships, five State Catholic Association titles, and three Monsignor Martin Manhattan Cup Championships; and

WHEREAS, following the closure of Turner Carroll, Ansari was an assistant coach at Hutchinson Technical High School, also known as Hutch Tech, for two seasons; and

WHEREAS, under the leadership of Coach Ansari, Buffalo State reached the State University of New York Athletic Conference SUNYAC postseason in nine seasons, as well as winning the program's 18th SUNYAC tournament title in 2011; and

WHEREAS, the Bengals earned the conference's automatic bid to the NCAA Division III tournament and advanced to the NCAA "Sweet 16" in 2011, tying for ninth nationally after victories over Gwynedd-Mercy and Johnson & Wales in the opening two rounds; and

WHEREAS, Fajri has coached 24 SUNYAC All-Conference selection, as well as five D3hoops.com All - Region honorees and two SUNYAC Rookie of the Year winners in his tenure; and

WHEREAS, after 42 years of devoted and conscientious service at Buffalo State, Coach Ansari will officially retire following the conclusion of his 19th season as head coach of the Buffalo State Men's Basketball Team; and

WHEREAS, without question Fajri Ansari personifies what a great coach is not only on the field, but off the field where he has and will continue to mentor and what many of his former student- athletes, especially the student-athlete alumni from who look up to him as a "father figure".

NOW, THEREFORE, BE IT

RESOLVED, the Erie County Legislature applauds and recognizes Coach Fajri Ansari for his exceptional achievements and superior spirit of service to our community and schools and multiple generations of students, athletes, and future leaders; and be it further

RESOLVED, that the Erie County Legislature congratulates Mr. Ansari on a legendary coaching career and service to so many student-athletes and commends him on his dedication, as well as all the former colleagues, coaches, and families Fajri has touched and will forever leave a legacy that shaped Western New York and the State of New York.

Hon. Howard J. Johnson Jr.
Erie County Legislator, 1st District

Hon. April N.M. Baskin
Erie County Legislator, 2nd District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

VINAL & BASKIN

Celebrating and Honoring National Women Physicians Day

Attachments

Women Physicians Day

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NY, FEBRUARY 3, 2024

EC LEG FEB 12 '24 PM 1:20

Celebrating and Honoring National Women Physicians Day

WHEREAS, on February 3rd of each year, we honor and celebrate *National Women Physicians Day*, as February 3 is the birthday of Elizabeth Blackwell, the first woman in the United State to become a doctor; and

WHEREAS, this significant day serves as an enabler for women who helped women to acquire entry as well as equality in their pursuit for medical certification and related courses; and

WHEREAS, the most important way of observing National Women Physicians Day is to appreciate and recognize all the women in your life as well as those around you with a specific focus on the ones that are either taking medical courses or are already practicing; and

WHEREAS, during the nationwide COVID-19 pandemic, as physicians have waged conflict against the coronavirus, fighting on the frontlines of the battle, risking their own health to save lives of patients worldwide; and

WHEREAS, history will forever remember how our women physicians and healthcare professionals battled additional barriers beyond studying for biology exams and the on-call schedules of a resident physicians to overcome the stereotypes and biases in the healthcare field.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature expresses our thanks and sincere and heartfelt appreciation and blessings to all physicians and healthcare professionals for the compassion and care they provide to their patients; and be it further;

RESOLVED, that the Erie County Legislature hereby recognizes National Women Physicians Day in Erie County and celebrates all women who are medical professionals for their commitment to providing quality health care for our community.

Hon. Jeanne M. Vinal
Erie County Legislator, 5th District

Hon. April N.M. Baskin
Erie County Legislator, 2nd District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

MAJORITY CAUCUS

Celebrating and Recognizing National Hospitality Workers
Appreciation Day

Attachments

National Hospitality Workers Appreciation Day

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NY, FEBRUARY 23, 2024

EC LEG FEB 12 '24 PM 3:24

*Celebrating and Recognizing
National Hospitality Workers Appreciation Day*

WHEREAS, *National Hospitality Workers Appreciation Day* on February 23 appreciates the hard workers of the service industry who strive tirelessly to bring the best in comfort and luxury; and

WHEREAS, the hospitality industry is broad and includes hotels, restaurants, bars, theme parks, tourism, and more; and

WHEREAS, from hotel staff to restaurant workers, hospitality employees are a critical part of our economy; and

WHEREAS, nearly 15 million Americans work in the hospitality industry in the United States, and 42% of them state that a lack of recognition is one of their largest barriers to moving forward in their careers; and

WHEREAS, as one of the largest industries in the world, employing millions across the globe, take a moment to cultivate a thriving culture within this service industry; and

WHEREAS, on National Hospitality Workers Appreciation Day we express our gratitude to the talented and dedicated hospitality workers, and unions, trade associations, and other organizations collaborate to make the industry better for its labor.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature expresses our sincere gratitude and heartfelt appreciation to Erie County's hospitality professionals and all those individuals working in hotels, restaurants, casinos and theme parks across the nation as we honor their tenacity and devoting of service.

Hon. April N.M. Baskin
Chair of the Legislature
Erie County Legislator, 2nd District

Hon. Timothy J. Meyers
Majority Leader
Erie County Legislator, 7th District

Hon. Howard J. Johnson Jr.
Erie County Legislator, 1st District

Hon. Michael H. Kooshoian
Erie County Legislator, 3rd District

Hon. John A. Bargnesi Jr.
Erie County Legislator, 4th District

Hon. Jeanne M. Vinal
Erie County Legislator, 5th District

Hon. John J. Gilmour
Erie County Legislator, 9th District

Olivia M. Owens
Clerk of the Erie County Legislature

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

MAJORITY CAUCUS

Celebrating and Recognizing National School Counseling
Week 2024

Attachments

National School Counseling Week

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NY, FEBRUARY 5-9, 2024

EC LEG FEB 12 '24 PM 5:32

Celebrating and Recognizing National School Counseling Week 2024

WHEREAS, *National School Counseling Week* is a week during the month of February to recognize school counselors and how they serve our schools in ways designed to help students reach their full potential; and

WHEREAS, school counselors actively commit to helping children explore abilities, strengths, interests, and talents as these traits relate to their development; and

WHEREAS, school counselors are actively committed to helping students explore their abilities, strengths, interests, and talents as these traits relate to career awareness and development; and

WHEREAS, school counselors help parents focus on ways to further the educational, personal and social growth of their children; and

WHEREAS, on *National School Counseling Week*, we express our gratitude to the talented and dedicated school counselors and recognize the tremendous impact school counselors have in helping students achieve school success and plan for a career.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature expresses our sincere gratitude and heartfelt appreciation to Erie County's counseling professionals and all those individuals working in schools, and universities across the nation as we honor their tenacity and devoting of service during *National School Counseling Week*.

Hon. April N.M. Baskin
Chair of the Legislature
Erie County Legislator, 2nd District

Hon. Timothy J. Meyers
Majority Leader
Erie County Legislator, 7th District

Hon. Howard J. Johnson Jr.
Erie County Legislator, 1st District

Hon. Michael H. Kooshoian
Erie County Legislator, 3rd District

Hon. John A. Bargnesi Jr.
Erie County Legislator, 4th District

Hon. Jeanne M. Vinal
Erie County Legislator, 5th District

Hon. John J. Gilmour
Erie County Legislator, 9th District

Olivia M. Owens
Clerk of the Erie County Legislature

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

LORIGO

Recognizing February 12-24, 2024 as "National FFA Week"
in Erie County

Attachments

National FFA Week

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Recognizing February 17 – 24, 2024 as
“National FFA Week” in Erie County**

WHEREAS, the National FFA (Future Farmers of America) Organization empowers youths across America by preparing its members for success through agricultural education; and

WHEREAS, FFA was founded by a group of young farmers in 1928 to prepare future generations for the challenges that the agricultural sector would face as the population of the United States grew over time; and

WHEREAS, not only does FFA encourage and provide resources for farming but for a wide array of career pursuits, including entrepreneurship, education, biology, chemistry, engineering; and

WHEREAS, local FFA chapters are chartered in public schools with an Agricultural Education program, allowing students to join as a powerful resource for their future success; and

WHEREAS, the National FFA Organization provides scholarships, grants, and other financial aid to help individual students as well as assist local FFA chapters embark on agricultural education projects in their communities; and

WHEREAS, Erie County is home to hundreds of farms, each one vital to the livelihood of Western New York and neighboring out-of-state regions through their production of dairy products, meats, crops; and

WHEREAS, **National FFA Week** is an opportunity to spread awareness of what FFA does for communities across the country and its impact on hundreds of thousands of members.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize the week of February 17, 2023, through February 24, 2024, as “**National FFA Week**” and acknowledge the local farms and FFA chapters as imperative for teaching the next generation of agricultural specialists.

LINDSAY R. LORIGO
Erie County Legislator, District 10

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

LORIGO

Recognizing 716 Sports Cards & Collectibles on "National
Trading Card Day"

Attachments

National Trading Card Day

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Recognizing 716 Sports Cards & Collectibles on
“National Trading Card Day”**

WHEREAS, every year, “National Trading Card Day” is celebrated on February 24th for collectors and enthusiasts to share their passion for the hobby; and

WHEREAS, the first trading cards were introduced in the late 1800s and were included with cigarette packs to make them sturdy, with the first baseball cards manufactured from the 1860s and into the start of the 1900s; and

WHEREAS, by the turn of the 20th century, trading cards began to explode in popularity, packaged with bubble gum and cigarettes until they began to be sold on their own around the 1980’s; and

WHEREAS, since then, numerous series and games were spun off of the first trading cards outside of baseball and expanded into other sports, comics, cartoons, television characters; and

WHEREAS, the market for trading cards is still alive and well today, with shops across Erie County specializing in cards and other commodities being a place for seasoned hobbyists and new collectors to socialize and transact; and

WHEREAS, **716 Sports Cards & Collectibles** is a highly-rated local business in the town of West Seneca, serving as a hub for buying and selling trading cards in the area; and

WHEREAS, “National Trading Card Day” is an opportunity to celebrate the cultural value of trading cards with over a century of popularity in the United States and their value in symbolizing popular culture today.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **716 Sports Cards & Collectibles** on February 24th, 2024, as “National Trading Card Day” to celebrate an interesting niche of American hobbyism.

LINDSAY R. LORIGO
Erie County Legislator, District 10

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

LORIGO

Recognizing February 2024 as "American Heart Month"

Attachments

American Heart Month

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Recognizing February 2024 as
“American Heart Month”**

WHEREAS, every February, “American Heart Month” is a federally designated event to raise awareness about heart health and encourage behavior to limit the risk of heart disease; and

WHEREAS, in 1964, President Lyndon B. Johnson issued the first proclamation to declare the month of February as “American Heart Month” as he was one of millions of Americans suffering through the effects of a heart attack; and

WHEREAS, heart disease is the leading cause of death for men and women in the United States, often brought on by unhealthy lifestyle choices, such as smoking, poor eating habits, or a lack of physical activity; and

WHEREAS, “American Heart Month” is an opportunity for citizens to encourage one another to strive toward healthy life choices, such as eating more nutritious meals, allowing for daily exercise routines, and efforts to quit smoking; and

WHEREAS, Erie County residents are also encouraged to reach out to the numerous medical professionals and centers found in the region for routine checkups, screening for heart conditions, and education regarding heart health; and

WHEREAS, “American Heart Month” reminds all Americans to prioritize their cardiovascular health through education, awareness, and proactive lifestyle choices.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize February 2024 as “American Heart Month” and encourages all citizens to pursue a healthy and active lifestyle to prevent heart disease, not only in February but all year round.

LINDSAY R. LORIGO

Erie County Legislator, District 10

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

LORIGO

Celebrating the Boys & Girls Club of Elma, Marilla & Wales
50th Anniversary

Attachments

Boys & Girls Club of Elma, Marilla & Wales

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Celebrating the Boys & Girls Club
of Elma, Marilla & Wales 50th Anniversary**

WHEREAS, The Erie County Legislature seeks to honor businesses and organizations in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, as a nationwide collaborative, the Boys & Girls Clubs of America are dedicated to enabling young people to reach their full potential as productive and responsible citizens, regardless of background or circumstances; and

WHEREAS, since opening in 1974, the **Boys & Girls Club of Elma, Marilla & Wales** has provided a safe and positive environment for the children of Erie County communities for five decades; and

WHEREAS, the **Boys & Girls Club of Elma, Marilla & Wales** currently serves over 1,200 youth through after-school services, during holidays, and throughout summer vacation; and

WHEREAS, the **Boys & Girls Club of Elma, Marilla & Wales** is dedicated to offering children opportunities to have a structured and supervised curriculum outside of school, with programs that include education, wellness, arts, sports, leadership; and

WHEREAS, thousands of children across Erie County have been provided an environment that seeks to develop well-rounded and well-educated citizens through the **Boys & Girls Club of Elma, Marilla & Wales** programs.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to honor and recognize **Boys & Girls Club of Elma, Marilla & Wales** and congratulate them for fifty years of service to Erie County families.

LINDSAY R. LORIGO
Erie County Legislator, District 10

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Mia Vanelli for Surpassing 2,000 Career Points
with Depew Varsity Basketball

Attachments

Mia Vanelli

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

Recognizing Mia Vanelli for Surpassing 2,000 Career Points with Depew Varsity Basketball

WHEREAS, the Erie County Legislature is pleased to honor exceptional individuals in our community who excel in their athletic and academic endeavors; and

WHEREAS, **Mia Vanelli** is a senior at Depew High School and a dual athlete, playing on the women's Varsity Basketball team and the women's Varsity Softball team; and

WHEREAS, **Mia Vanelli** has already had a very successful career in both sports, most notably being a key contributor on last year's Section VI Championship Basketball team and made an appearance in the New York State Final Four with the Lady Wildcats Softball team in her sophomore year; and

WHEREAS, **Mia Vanelli** is renowned as an elite-level forward for the Lady Wildcats with "the perfect combination of size, speed, and an innate ability to score..." according to her basketball coach, McKenzie Bezon; and

WHEREAS, on Monday, February 5, 2024, during a game against the Iroquois Chiefs, **Mia Vanelli** entered the Depew High School history books as she scored her 2,000th point, becoming only the second basketball player in school history to do so and the seventeenth in Section VI history; and

WHEREAS, **Mia Vanelli** will continue her illustrious athletic career through the remainder of her senior year and has committed to attend Stony Brook University in the fall, where she will play Division I softball and look to continue building upon her numerous accomplishments.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to honor and recognize **Mia Vanelli** for surpassing 2,000 career points with Depew Basketball and wishes her continued athletic and academic success.

HON. FRANK J. TODARO
Erie County Legislator, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

MILLS

Honoring Annalise Casciano and The Room Theatre Company

Attachments

Annalise Casciano

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024, A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in the County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

Honoring Annalise Casciano and the Room Theatre Company

WHEREAS, The Erie County Legislature seeks to honor individuals and institutions in Erie County who enhance the quality of life in the community through their efforts; and

WHEREAS, **Annalise Casciano's** educational journey went from Sacred Heart Academy to the University of Buffalo, where she graduated with a degree in psychology and a minor in theater and had instilled in her the values of perseverance to pursue her dreams; and

WHEREAS, while driving through Orchard Park, **Annalise Casciano** spotted a building for lease and seized the opportunity to pursue her dream of founding **The Room Theatre Company**, all the while navigating the demands of college life; and

WHEREAS, **Annalise Casciano** was only twenty years old when she decided to open **The Room Theatre Company**, located at 6459 West Quaker Street in the Town of Orchard Park, in the year two thousand twenty-one; and

WHEREAS, **The Room Theatre Company's** curriculum empowers young performers of all backgrounds to discover their creative potential, inspiring even the most reluctant to step into the spotlight and build confidence; and

WHEREAS, **Annalise Casciano's** dedication to providing equal opportunities for all performers stems from her own experiences and mentors who believed in her potential; and

WHEREAS, **The Room Theatre Company's** productions serve as showcases of creativity, from beloved classics to enchanting tales; and

WHEREAS, **Annalise Casciano's** commitment to her students' growth and confidence inspires and enriches their lives.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Annalise Casciano and The Room Theatre Company** for its unwavering dedication to nurturing young talent through the transformative power of theater.

JOHN J. MILLS, MINORITY LEADER
Erie County Legislator, District 11

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

MILLS

Honoring Don Koch as the 2023 Firefighter of the Year

Attachments

Don Koch

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y. FEBRUARY 15, 2024, A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in the Old County Hall in the City of Buffalo on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

Honoring Don Koch as the 2023 Firefighter of the Year

WHEREAS, The Erie County Legislature seeks to honor individuals and institutions in Erie County who enhance the quality of life in the community through their efforts; and

WHEREAS, firefighters dedicate their lives to the protection of life and property, and through commitment and sacrifice, they volunteer countless hours over many years and take extraordinary risks, not to benefit themselves but to ensure that their communities are as safe as possible; and

WHEREAS, **Don Koch** became a firefighter with the **Langford-New Oregon Volunteer Fire Company** in June of 2006 and earned a reputation as a dependable, dedicated firefighter who goes above and beyond the call of duty; and

WHEREAS, **Don Koch's** journey started as a social member and transitioned into an active firefighter role, where he assumed leadership roles as Fire Police Captain in 2014 and President in 2017, positions he also holds today, embodying the spirit of volunteerism and service to his community; and

WHEREAS, **Don Koch** is also a US Army veteran and is the Commander of American Legion Post 1640, demonstrating his commitment to service; and

WHEREAS, on February 28, 2024, **Don Koch** will be honored with the **Langford-New Oregon Volunteer Fire Company 2023 Firefighter of the Year Award**, a prestigious honor that is presented to the firefighter who best exemplifies the positive characteristics of dedication, loyalty, and professionalism; and

WHEREAS, **Koch** selflessly volunteers his time and energy to the **Langford-New Oregon Volunteer Fire Company** wherever needed and he is known for being a hard worker, ever-present, and proactive, always striving to make the department the best it can be.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to honor and recognize **Don Koch** as the **2023 Firefighter of the Year** and thank him for his dedication and sacrifice to the **Langford-New Oregon Volunteer Fire Company** and the community.

JOHN J. MILLS, MINORITY LEADER
Erie County Legislator – 11th District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

MILLS

Honoring Wes Schmitt for 70 Years of Service to the
Langford-New Oregon Volunteer Fire Company

Attachments

Wes Schmitt

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in the Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Honoring Wes Schmitt for 70 Years of Service
to the Langford-New Oregon Volunteer Fire Company**

WHEREAS, The Erie County Legislature seeks to honor individuals in Erie County who enhance the quality of life in the community through their efforts; and

WHEREAS, firefighters dedicate their lives to the protection of life and property, and through commitment and sacrifice, they volunteer countless hours over many years and take extraordinary risks, not to benefit themselves but selflessly working to ensure that their communities are as safe as possible; and

WHEREAS, **Wes Schmitt** will be honored at the installation dinner on February 28, 2024, where he will receive his seventy years of service award; and

WHEREAS, **Wes Schmitt** began his career with the **Langford-New Oregon Volunteer Fire Company** in May of 1953 and, throughout the last seventy years, has earned a reputation for always being ready, willing, and able to go above and beyond the call of duty; and

WHEREAS, **Wes Schmitt** has served on many committees and held different positions throughout the years, including but not limited to the position of Vice President from 1976-1978; and

WHEREAS, **Wes Schmitt** has not only demonstrated unwavering commitment to the **Langford-New Oregon Volunteer Fire Company** for seventy years but also proudly served his country as a veteran of the United States Army; and

WHEREAS, **Wes Schmitt** is still active in fundraisers and continues to attend meetings at the **Langford-New Oregon Fire Hall**, where he is well-known in the community and always supportive of his fellow firefighters.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to honor and recognize **Wes Schmitt** and thank him for his seventy years of service to the **Langford-New Oregon Volunteer Fire Company** and the community.

MINORITY LEADER JOHN J. MILLS
Erie County Legislator – 11th District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

GREENE

Honoring Cameron Catrabone on Becoming the First Ever
Six-Time Section VI Wrestling Champion

Attachments

Cameron Catrabone

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Honoring Cameron Catrabone on Becoming the First
Ever Six-time Section VI Wrestling Champion**

WHEREAS, the Erie County Legislature seeks to honor individuals in Erie County who excel in their athletic and academic endeavors and bring pride to the community through their efforts; and

WHEREAS, excellence in athletics exemplifies dedication, skill, and perseverance and serves as a testament to the indomitable spirit of individuals; and

WHEREAS, *Cameron Catrabone*, a shining star in the realm of wrestling, has demonstrated unparalleled commitment, talent, and prowess in the sport; and

WHEREAS, *Cameron Catrabone* has achieved a historic milestone by becoming the first ever six-time Section VI wrestling champion, a feat that stands as a beacon of achievement and inspiration to all aspiring athletes; and

WHEREAS, through unwavering determination, *Cameron Catrabone* has not only elevated himself to the pinnacle of success but has also brought immense pride and honor to our community, his school, and his team; and

WHEREAS, *Cameron Catrabone's* extraordinary accomplishments serve as a source of inspiration for all who witness his dedication, drive, and passion for wrestling; and

WHEREAS, Cameron hopes to continue to build upon his successful wrestling career when he starts at Michigan University in the fall of 2024.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to honor *Cameron Catrabone* on his historic achievement, becoming the first-ever six-time Section VI wrestling champion, and wish him continued success in all his future endeavors.

HON. CHRISTOPHER D. GREENE
Erie County Legislature, District 6

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

MILLS

Honoring Patrick Sullivan as the 2023 Firefighter of the Year

Attachments

Patrick Sullivan

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y. FEBRUARY 15, 2024, A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

Honoring Patrick Sullivan as the 2023 Firefighter of the Year

WHEREAS, The Erie County Legislature seeks to honor individuals and institutions in Erie County who enhance the quality of life in the community through their efforts; and

WHEREAS, firefighters dedicate their lives to the protection of life and property, and through commitment and sacrifice, they volunteer countless hours over many years and take extraordinary risks, not to benefit themselves but to ensure that their communities are as safe as possible; and

WHEREAS, **Patrick Sullivan** became a firefighter with the **Collins Volunteer Fire Department** in 2021 and earned a reputation as a dependable, dedicated firefighter who goes above and beyond the call of duty; and

WHEREAS, **Patrick Sullivan**, an outstanding firefighter and truck lieutenant, and consistently contributes to various committees and training sessions; and

WHEREAS, on March 2, 2024, **Patrick Sullivan** will be honored with the **Collins Volunteer Fire Department 2023 Firefighter of the Year Award**, a prestigious honor that is presented to the firefighter who best exemplifies the positive characteristics of dedication, loyalty, professionalism; and

WHEREAS, **Patrick Sullivan** selflessly volunteers his time and energy to the **Collins Volunteer Fire Department** wherever needed. He is known for being a hard worker, ever-present, and proactive, always striving to make the department the best it can be.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to honor and recognize **Patrick Sullivan** as the **2023 Firefighter of the Year** and thank him for his dedication and sacrifice to the **Collins Volunteer Fire Department** and the community.

JOHN J. MILLS, MINORITY LEADER
Erie County Legislator – 11th District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Symposium Wine Bar During the Village of
Lancaster Restaurant Week

Attachments

Symposium Wine Bar

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Recognizing Symposium Wine Bar During
the Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **Symposium Wine Bar**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Symposium Wine Bar** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing The Yelling Goat During the Village of Lancaster
Restaurant Week

Attachments

The Yelling Goat

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing The Yelling Goat During the
Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **The Yelling Goat**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **The Yelling Goat** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing 16 Ellicott Bar & Grill During the Village of
Lancaster Restaurant Week

Attachments

16 Ellicott Bar & Grill

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing 16 Ellicott Bar & Grill During
the Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **16 Ellicott Bar & Grill**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **16 Ellicott Bar & Grill** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing 99 Brick Oven During the Village of Lancaster
Restaurant Week

Attachments

99 Brick Oven

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing 99 Brick Oven During the
Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **99 Brick Oven**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **99 Brick Oven** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Bruno's Bistro During the Village of Lancaster
Restaurant Week

Attachments

Bruno's Bistro

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing Bruno's Bistro During the
Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **Bruno's Bistro**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Bruno's Bistro** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Fattey Beer Company During the Village of
Lancaster Restaurant Week

Attachments

Fattey Beer Company

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing Fattey Beer Company During
the Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **Fattey Beer Company**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Fattey Beer Company** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Lancaster's Broadway Deli During the Village of
Lancaster Restaurant Week

Attachments

Lancaster's Broadway Deli

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing Lancaster's Broadway Deli During
the Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **Lancaster's Broadway Deli**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Lancaster's Broadway Deli** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Lilly Belle Meads During the Village of Lancaster
Restaurant Week

Attachments

Lilly Belle Meads

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT *at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:*

**Recognizing Lilly Belle Meads During the
Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **Lilly Belle Meads**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Lilly Belle Meads** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

TODARO

Recognizing Skoob's Village Grille During the Village of
Lancaster Restaurant Week

Attachments

Skoob's Village Grille

STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, N.Y., FEBRUARY 15, 2024 A.D.

I HEREBY CERTIFY THAT at a regular session of the Legislature of Erie County held in Old County Hall, in the City of Buffalo, on the 15th day of February 2024 A.D., a resolution was adopted, of which the following is a true copy:

**Recognizing Skoob's Village Grille During
the Village of Lancaster Restaurant Week**

WHEREAS, the Erie County Legislature seeks to honor institutions in Erie County that enhance the quality of life in the community through their efforts; and

WHEREAS, during 2024, the Village of Lancaster is celebrating its one-hundred seventy-fifth anniversary, also being referred to as the demisemiseptcentennial anniversary; and

WHEREAS, as part of the year-long celebration planned for the one-hundred seventy-fifth anniversary, the Village has announced the first-ever **Village of Lancaster Restaurant Week**, which will take place this year from Monday, March 4 through Sunday, March 10, and

WHEREAS, restaurants make up the heartbeat of any local economy and contribute to the vitality of every community across America by providing employment, partnering with local non-profit organizations, and ensuring that our money stays within our region; and

WHEREAS, the **Village of Lancaster Restaurant Week** serves as a reminder of the importance of supporting local businesses, fosters economic growth, and will attract thousands of people to our community to enjoy a wide variety of cuisines and craft beverages; and

WHEREAS, The Village of Lancaster has a tremendous reputation for having great restaurants, bars, and delicatessens, which will be accentuated by the celebration of Restaurant Week and support establishments such as **Skoob's Village Grille**, giving them the opportunity to showcase the dedication and hard work of their owners and staff.

NOW, THEREFORE, BE IT RESOLVED, the Erie County Legislature pauses in its deliberations to recognize **Skoob's Village Grille** in honor of the first-ever **Village of Lancaster Restaurant Week** during the week of March 4 through March 10, 2024.

HON. FRANK J. TODARO
Erie County Legislature, District 8

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

Report No. 3 PUBLIC SAFETY COMMITTEE

Attachments

Report No. 3

February 8, 2024

PUBLIC SAFETY COMMITTEE
REPORT NO. 3

ALL MEMBERS PRESENT.

1. RESOLVED, the following item is hereby received and filed:

a. COMM. 3E-12 (2024)
SHERIFF: "Quote for Cell Repairs at the EC Holding Center"
(Chair's Ruling)

2. COMM. 2E-4 (2024)
SHERIFF

WHEREAS, the Erie County Sheriff's Office is seeking to further expand re-entry programs offered to the incarcerated populations of the Erie County Holding Center and the Erie County Correctional Facility; and

WHEREAS, the Sheriff's Community Reintegration Division has been meeting with various community-based organizations and companies to discover new programs that can aid an individual pre and post-release and reduce recidivism; and

WHEREAS, the Sheriff's Office desires to enter into a contract with Mr. C.T. Fletcher to offer a 90-minute learning seminar to aid in developing a belief in oneself and desire to succeed; and

WHEREAS, the learning outcomes of the program include learning to accept one's faults and focus on the future, develop personal fortitude, and understanding that perseverance and determination are integral to one's success; and

WHEREAS, the agreement is for one seminar with a cost not to exceed \$4,980.00; and

WHEREAS, because commissary funds are used, there is no impact on the 2024 County Budget.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the Erie County Sheriff's Office and the County Executive to enter into an agreement with Mr. C.T. Fletcher, 2226 Cerritos Ave, Signal Hill, CA 90755, to provide one ninety-minute seminar with costs not to exceed \$4980.00; and be it further

RESOLVED, the parties can terminate at any time, by the mutual consent of the parties or by written notice; and be it further

RESOLVED, certified copies of this resolution shall be forwarded to the County Executive, the County Attorney, the County Comptroller, the Division of Budget and Finance, the Division of Purchasing, and the Sheriff's Office for implementation.
(5-0)

3. COMM. 3E-10 (2024)
SHERIFF

WHEREAS, the Erie County Sheriff's Office and the Buffalo Fatherhood Initiative of the Buffalo Prenatal-Perinatal Network have been offering an evidence-based parenting education program called "Nurturing Fathers Program"; and

WHEREAS, the 6-week program offers twelve fatherhood workshops for up to fifteen participants and provides evidence-based parenting curriculum - the "Nurturing Fathers Program" (NFP) which consists of 32.5 hours of sessions addressing fathering, self-nurturing, overcoming barriers to fathering, discipline, fathering sons/daughters and co-parenting; and

WHEREAS, due to the demand and the success of the program, the parties wish to renew the current contract to continue this program offering; and

WHEREAS, the 6-week program costs \$4,995.00 per session; and

WHEREAS, the Sheriff's Office is requesting to renew the contract to offer additional sessions in 2024; and

WHEREAS, because commissary funds are used, there is no impact to the 2024 County Budget.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the Erie County Sheriff's Office and the County Executive to amend the existing agreement with Buffalo Pre- Natal-Perinatal Network, Inc., 625 Delaware Avenue, Suite 410, Buffalo, New York 14202, to provide for two (2) additional session within the contractual year; and be it further

RESOLVED, certified copies of this resolution shall be forwarded to the County Executive, the County Attorney, the County Comptroller, the Division of Budget and Finance, the Division of Purchasing and the Sheriff's Office for implementation.
(5-0)

4. COMM. 3E-11 (2024)

SHERIFF

WHEREAS, the Erie County Sheriff's Office and Peaceprints of Western New York ("PPWNY") have partnered to develop and implement Project Blue; and

WHEREAS, since the inception of Project Blue, the recidivism rate of participants has dropped significantly to single-digit recidivism rates; and

WHEREAS, due to the success of the program, the Erie County Sheriff's Office and PPWNY have agreed to continue Project Blue and offer the pre and post-release program to all incarcerated individuals who wish to participate; and

WHEREAS, PPWNY will supply all necessary staff and materials for Project Blue and its expansion; and

WHEREAS, the Sheriff's Office will fund the program expansion using funding allocated for this purpose in the 2024 Budget; as follows:

Account #516010 Contract Payment Nonprofit Purch Svcs \$1,108,428.

and

WHEREAS, the natural term of the contract with PPWNY will expire on December 31, 2026;

and

WHEREAS, sufficient funds have been provided in the county budget for 2024. Funding is anticipated to continue for 2025 and 2026 if approved in the respective budgets.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature does hereby authorize the County Executive and the Sheriff to enter into a contract with Peaceprints of Western New York, 660 Smith Street, Buffalo, New York, for the expansion of Project Blue to all incarcerated individuals at the Erie County Holding Center and the Erie County Correctional Facility; and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to make the necessary transfers and to make any technical adjustments required to effectuate these transfers should there be any unforeseen issues; and be it further

RESOLVED, that certified copies be forwarded to the County Executive's Office, the County Attorney, the Division of Budget and Management, the Office of the Comptroller, and the Office of the Sheriff.

(5-0)

HOWARD J. JOHNSON, JR.
CHAIR

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

Report No. 3

ECONOMIC DEVELOPMENT COMMITTEE

Attachments

Report No. 3

February 8, 2024

ECONOMIC DEVELOPMENT COMMITTEE
REPORT NO. 3

ALL MEMBERS PRESENT.

1. RESOLVED, the following item is hereby received and filed:

COMM. 3D-5 (2024)

COMMISSIONER OF PUBLIC WORKS: “2023 GBNRTC Road Score Book”
(Chair’s Ruling)

2. COMM. 3E-5 (2024)

COUNTY EXECUTIVE

WHEREAS, the Department of Public Works entered into a contract with SJB Services Inc. for Special Inspections and Testing on July 8, 2019, per COMM 8E-6 (2019); and

WHEREAS, this contract was previously transferred from SJB Services, Inc. to Atlantic Testing Laboratories at the revised rate schedule per the previously approved COMM 13E-13 (2023); and

WHEREAS, the Department of Public Works (DPW) desires to increase the funding for the Special Inspections and Tests by Atlantic Testing Laboratories to comply with the requirements of building code on various County Projects; and

WHEREAS, the remaining funds dedicated to the term agreement (DPW Contract #19-492-PW) originally authorized per COMM 8E-6 (2019) will be exhausted based on current assignments to the term contract; and

WHEREAS, Atlantic Testing Laboratories has proven they have the necessary expertise, experience, and manpower to continue to provide the required services; and

WHEREAS, DPW is requesting additional funding be approved for Atlantic Testing Laboratories to accommodate the use of the term for future projects as the current funds per the existing contract have been utilized through the end of the term agreement on June 1, 2024; and

WHEREAS, each assignment will be billed according to the approved rate schedule; and

WHEREAS, the Department of Public Work will also advertise a Request for Proposal/Qualifications in early 2024 to solicit firms to provide the similar services as the previous term contract is expiring and need to provide the inspections required by Building Code; and

WHEREAS, award of the new term agreement will be presented before your Honorable Body for approval of the contract based on the selected firm to ensure that the new term agreement for inspection services will be in place as the current term agreement with Atlantic Testing Laboratories expires on the date specified herein.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the Erie County Executive to amend the existing contract with Atlantic Testing Laboratories Special Inspections and Testing in the amount of \$50,000; and be it further

RESOLVED, that the Comptroller’s Office be authorized to make payment for services from A.23005 DPW (Buildings and Grounds) – Preservation of County Buildings and Facilities, BA 122, Fund 410 for a total amount not to exceed \$50,000; and be it further

RESOLVED, that two (2) certified copies each of this resolution be sent to the Department of Public Works, Commissioner’s Office and one (1) copy each to the County Executive’s Office, the Comptroller’s Office and the Division of Budget and Management.
(5-0)

2. COMM.3E-6 (2024)

COUNTY EXECUTIVE

WHEREAS, the County of Erie has received the award of several bridge replacement projects through the Bridge NY Program; and

WHEREAS, these projects are as follows; PIN 5764.88 Hammond Hill Road over Cattaraugus Creek in the Town of Concord, PIN 5764.89 Dennis Road over Little Sister Creek in the Town of Evans, PIN 5764.91 Marshfield over North Branch of Clear Creek in the Town of North Collins and PIN 5764.92 East Eden Road over Hampton Brook in the Town of Eden; and

WHEREAS, these projects are eligible for funding under Title 23, U.S. Code, as amended, 23CFR as amended PUB.L. 117-58 also known as the “Bipartisan Infrastructure Law” (BIL); and

WHEREAS, agreements need to be executed with New York Dept. of Transportation for these projects enabling the disbursement of the funding from Bridge NY; and

WHEREAS, the County of Erie desires to advance the Projects by making a commitment to 100% of the costs of the projects for Design Engineering (Scoping & Design I-VI) and Right of Way Incidentals phases for all four of the Projects; and

WHEREAS, in advancing these projects the Department of Public Works desires to award design contracts to each of the engineering consultants selected for the projects through the Federal Aid request for proposal process; and

WHEREAS, there is funding for these projects is available in BA 123, Fund 420, SAP project B.23008, Federal Aid Bridge Preservation - Design, the cost of these projects being bore by the County are \$1,339,025 in a Federal Aid reimbursable share and \$70,475 in local share totaling \$1,409,500 for these projects.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby approves projects PIN 5764.88 Hammond Hill Road over Cattaraugus Creek, PIN 5764.89 Dennis Road over Little Sister Creek, PIN 5764.91 Marshfield over North Branch of Clear Creek and PIN 5764.92 East Eden Road over Hampton Brook awarded to the County of Erie through the Bridge NY Program; and be it further

RESOLVED, that authorization is hereby given to the County Executive to enter into and execute the state and local agreements for these projects with the New York State Department of Transportation; and be it further

RESOLVED, that authorization is hereby given to pay in the first instance 100% of the Federal and non-Federal shares of the cost of the design engineering (Design I-VI) and right-of-way incidentals, phases of all four projects; and be it further

RESOLVED, that the Department of Public Works, Division of Highways, with the Division of Budget and Management are hereby authorized to adjust the budgets of B.23008, Federal Aid Bridge Preservation - Design, in Fund 420, Funds Center 123 for the four projects as follows:

REVENUES Account	Description	CURRENT BUDGET	INCREASE/ DECREASE	REVISED BUDGET
414000	Federal Aid	\$ 1,000,000	\$ 339,025	\$ 1,339,025
475000	Gen. Oblig. Bond	\$ 500,000	\$ 0	\$ 500,000
TOTAL REVENUES		<u>\$ 1,500,000</u>	<u>\$ 339,025</u>	<u>\$ 1,839,025</u>
APPROPRIATIONS				
Capital Projects	Capital Project Exp	\$ 1,500,000	\$ 339,025	\$ 1,839,025
TOTAL APPROPRIATIONS		<u>\$ 1,500,000</u>	<u>\$ 339,025</u>	<u>\$ 1,839,025</u>

and be it further

RESOLVED, that authorization is hereby given to the County Executive to execute agreements with the following engineering firms selected by the Federal Aid RFP process for the projects as listed:

Project	Engineering Firm	Contract (not to exceed)
PIN 5764.88	DiDonato Associates	\$405,000
PIN 5764.89	Greenman Pedersen Inc.	\$365,000
PIN 5764.91	Bergmann	\$359,500
PIN 5764.92	Fisher Associates	\$280,000

and be it further

RESOLVED, that authorization is hereby given to the Director of Budget and Management to adjust the Project budget for any and all increases or reductions in Federal and/or State revenue that are made available for this Project; and be it further

RESOLVED, that in the event the amount required to pay in the first instance 100% of the Federal and non-Federal shares of the costs of the projects, the County of Erie shall convene its Legislature as soon as possible to appropriate said excess amount immediately upon the notification by the New York State Department of Transportation thereof; and be it further

RESOLVED, that authorization is hereby given to the County Executive to execute all necessary Agreements, certifications or reimbursement requests for Federal Aid and/or State Aid on behalf of the County of Erie, with the New York State Department of Transportation in connection with the advancement or approval of the Project identified in the State/Local Agreement; and providing for the administration of the Project and the Municipality's first instance funding of Project costs and permanent funding of the local share of Federal Aid- and State Aid-eligible Project costs and all Project costs within appropriations therefore that are not so eligible; and be it further

RESOLVED, that the County of Erie hereby agrees that construction of the Project shall begin no later than twenty-four (24) months after award and the construction phase of the Project shall be completed within thirty (30) months; and be it further

RESOLVED, that authorization is hereby given to the Erie County Comptroller to make all necessary payments Projects; and be it further

RESOLVED, that a certified copy of this resolution be filed with the New York State Commissioner of Transportation, by attaching it to any necessary Agreement in connection with the Project; and be it further

RESOLVED, that the Clerk of the Legislature forward three (3) certified copies of this Resolution to the Department of Public Works, Office of the Commissioner, to be forwarded to the New York State Department of Transportation; and one (1) copy each to the County Executive's Office, Comptroller's Office and the Division of Budget and Management.
(5-0)

HOWARD J. JOHNSON, JR.
CHAIR

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

INTRO. 4-1

MEYERS

Calling on U.S. Congress & City of NY to
Reimburse Maryvale School District

Attachments

24INTRO. 4-1

A RESOLUTION TO BE SUBMITTED BY

EC LEG FEB 13 '24 PM 9:30

LEGISLATOR MEYERS

Re: Calling on U.S. Congress and City of New York to Reimburse Maryvale School District

WHEREAS, as a result of the relocation of asylum seekers from New York City to Cheektowaga, the Maryvale School District saw an influx of 80 students who are English language learners; and

WHEREAS, this relocation by the City of New York of these students has caused a financial burden to the Maryvale School District, who had to provide additional resources to meet the specific and unexpected needs of the asylum seeking students; and

WHEREAS, this unexpected situation is the result of Federal inaction on comprehensive immigration reform, including international border crossing control mechanisms; and

WHEREAS, as a result of this action, states, counties, cities, and towns across the Country have been left to deal with increases in English language learning populations, including school-aged children; and

WHEREAS, most school districts in New York finalize their school year budgets in the preceding late spring or early summer, which negates their ability to properly plan for unexpected increases in student population, especially those with specialized needs; and

WHEREAS, the direct cause of this unexpected increase in student population in Maryvale School District is the inaction of the U.S Congress on immigration reform and the relocation of migrants by the City of New York and therefore those entities should be responsible for covering the unexpected increased costs to the Maryvale School District for the 2023-24 school year.

NOW, THEREFORE, BE IT, RESOLVED,

RESOLVED, This Honorable Body calls on its Congressional Representatives, Senator Charles Schumer, Senator Kristen Gillibrand, and Representative Nicholas Langworthy to provide the full funding for the costs associated with providing education to school-aged asylum seekers in the Maryvale School District; and be it further

RESOLVED, This Honorable Body calls on Mayor Eric Adams and the City of New York to provide the full reimbursement of the costs associated with providing education to school-aged asylum seekers in the Maryvale School District; and be it further

RESOLVED, a copy of this resolution be sent to the WNY Congressional Delegation, the Mayor of the City of New York, as well as any else deemed necessary.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

INTRO. 4-2 BARGNESI & JOHNSON Audit Corrective Action Plan Requirement

Attachments

24INTRO. 4-2

**A RESOLUTION TO BE SUBMITTED BY
LEGISLATOR BARGNESI AND LEGISLATOR JOHNSON**

EC LEG FEB 13 '24 AM 9:29

Re: Audit Corrective Action Plan Requirement

WHEREAS, a corrective action plan is a useful tool in determining and understanding how a department will improve its operations following the findings of an audit; and

WHEREAS, currently, when the Erie County Comptroller's Division of Audit and Control completes an audit, there is no required action a department must take as a result of an audit; and

WHEREAS, a department under audit is provided the opportunity to respond to a draft audit, and their responses are incorporated in the final audit; and

WHEREAS, a corrective action plan requirement would take the compliance and improvement aspect of an audit to the next level, by having departments detail how they will fix any issues found for the future; and

WHEREAS, corrective action plans explain in sufficient detail what corrections have occurred or are planned in response to each recommendation, who is responsible for implementation, and the implementation date; and

WHEREAS, an effective corrective actions must be suitably designed to remedy the conditions described in an audit report, including whether a corrective action is not planned for certain recommendations and/or if an audit report recommendation will not be implemented. In each instance, a detailed explanation or alternative corrective action shall be provided when a audit report recommendation is not followed; and

WHEREAS, corrective action plans are vital to building and maintaining efficient operations with public dollars and they help build trust, both internally in departments and externally with the public.

NOW, THEREFORE, BE IT

RESOLVED, the Erie County Comptroller's Division of Audit and Control is directed to create a policy for corrective action plan requirements within 90 days of the passage of this resolution; and be it further

RESOLVED, the corrective action plan policy shall be subject to review by this honorable body before it becomes effective; and be it further

RESOLVED, copies of this resolution shall be sent to the County Comptroller, County Executive, County Sheriff, County Clerk, District Attorney, and anyone else deemed necessary;

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 2E-1	From the Economic Development Committee	From the County Clerk - Resolution to Authorize Entry into Second Extension of Contract with WNY Law Center, Inc.
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Attachments

24COMM. 2E-1



EC-LEG JAN 11 '24 10:51

COUNTY OF ERIE

MICHAEL P. KEARNS
COUNTY CLERK

January 11, 2024

The Honorable Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

**Re: Resolution to Authorize Entry into Second Extension of Contract with
Western New York Law Center, Inc.**

Dear Honorable Members:

The attached proposed Resolution seeks authorization for the Erie County Executive to execute a second extension of the contract with Western New York Law Center, Inc., for a period of twelve (12) months, to provide zombie property outreach services. The RFP for this contract (RFP #2021-044VF) called for up to two (2) extensions. This Honorable Body authorized entry into the contract in December 2021 (COMM. 25-E-16 [2021]) and approved the first extension in June 2023 (Comm. 11E-33 [2023]).

Enclosed please find the proposed Resolution referenced above as well as a memorandum of support. Immediate consideration and approval are requested in order to expedite approval of the Second Extension to take effect as soon as possible so that zombie property outreach services are not hindered.

Thank you for your consideration of this matter. If your Honorable Body requires further information, kindly contact the Office of the Erie County Clerk.

Respectfully submitted,

MICHAEL P. KEARNS
Erie County Clerk

MPK/wal

Encl.

MEMORANDUM

TO: Honorable Members of the Erie County Legislature
FROM: Michael P. Kearns, Erie County Clerk
RE: Second Extension for Contract With Western New York Law Center, Inc. for
Zombie Property Outreach Services
Date: January 11, 2024

SUMMARY

The Erie County Clerk's Office is requesting authorization to enter into a second extension of the contract with Western New York Law Center, Inc. for zombie property outreach services. A "Zombie Property" is a parcel improved by a one-to-four-family dwelling and abandoned by its occupants when a foreclosure action has been instituted against the property owner. Upon vacating the properties, the structures can experience: damage from weather, scavenging, squatters, and criminal activity, and the resulting deterioration creates nuisance conditions and can often affect the values of surrounding properties. The prolonged foreclosure process clouds title to the property, making it difficult for municipalities to enforce code violations resulting from neglect and leads to blight.

The negative impacts of Zombie Properties transcend municipal boundaries and affect all Erie County taxpayers. The Agreement between the Erie County Clerk's Office and Western New York Law Center Inc. has been extended once already, and a second extension of this initiative will help ensure continued cooperation amongst Erie County, local municipalities, and non-profits in addressing Zombie Property issues.

FISCAL IMPLICATIONS

Positive. The funds necessary to cover the costs of extending the aforementioned contract are currently available in the following account: County Clerk- Registrar Division, Account No.: 516020- Professional Services Contracts and Fees. In addition, the Erie County Clerk and Western New York Law Center have negotiated in good faith the cost of zombie outreach services at a reduced rate for this second extension, bringing the fee of \$250,000 down to \$125,000.

REASONS FOR RECOMMENDATION

Many individuals in Erie County are ninety days or more in arrears on their mortgage payments and Lis Pendens filings in foreclosure actions have been filed in 2023. The intended effect of this effort continues to be to put these Zombie Properties in a position for improvement and conveyance so there may be an increase in mortgage and transfer tax revenues and secure value in the County's tax base.

CONSEQUENCES OF NEGATIVE ACTION

Failure to extend the property outreach services would result in less guidance and technical support for municipalities across Erie County that are already struggling to effectively address Zombie

Properties in their communities, thereby likely leading to increased numbers of blighted properties, decreased property values for neighboring properties, and less property, mortgage, and transfer taxes being collected in Erie County.

STEPS FOLLOWING APPROVAL

The Erie County Clerk will work with Western New York Law Center, Inc., the Erie County Attorney, and Division of Budget and Management to finalize the second extension of Erie County's contract with Western New York Law Center, Inc.

**STATE OF NEW YORK
LEGISLATURE OF ERIE COUNTY
BUFFALO, NEW YORK**

**A Resolution Submitted by the Erie County Clerk
Re: Authorization for Second Extension of Contract With Western New York Law Center,
Inc. for Zombie Property Outreach Services**

WHEREAS, a “Zombie Property” is a parcel improved by a one-to-four-family dwelling and abandoned by its occupants when a foreclosure action has been instituted against the property owner; and

WHEREAS, upon vacating the properties, the structures can experience: damage from weather, scavenging, squatters, and criminal activity, and the resulting deterioration creates nuisance conditions and can often affect the values of surrounding properties; and

WHEREAS, the prolonged foreclosure process clouds title to the property, making it difficult for municipalities to enforce code violations resulting from neglect and leads to blight; and

WHEREAS, the Erie County Clerk recognizes that grappling with the blight of Zombie Properties transcends all communities and impacts all County taxpayers, regardless of the property location, and believes this initiative will become more important as the number of foreclosures is anticipated to continue to rise; and

WHEREAS, the intended effect of combating Zombie Properties is to put them in a position for improvement and conveyance so there may be an increase in mortgage and transfer tax revenues, as well as securing value in the County’s tax base; and

WHEREAS, in November 2021, the Erie County Clerk issued RFP #2021-044VF seeking proposers for Zombie Property Outreach Services, advertised in the Orchard Park Bee and Buffalo Challenger, and provided the RFP to several potential proposers; and

WHEREAS, the RFP called for a contract with up to two (2) extensions; and

WHEREAS, a committee received, reviewed, and scored the two (2) proposals that were submitted in response to the RFP and determined that Western New York Law Center, Inc. submitted the best proposal and that their organization was the most responsible, well-regarded, and best-positioned to perform the services requested; and

WHEREAS, on December 16, 2021, the Erie County Legislature authorized the Erie County Clerk to enter into a contract with Western New York Law Center, Inc., in the amount of \$250,000, for zombie property outreach services for an initial term of twelve (12) months (COMM. 25-E-16 [2021]); and

WHEREAS, on June 8, 2023, the Erie County Legislature authorized the Erie County Clerk to enter into the first contract extension with Western New York Law Center, Inc., in the amount of \$250,000, for zombie property outreach services for a period of twelve (12) additional months (COMM. 11E-33 [2023]); and

WHEREAS, the first contract extension expired on January 4, 2024; and

WHEREAS, it is vital that these services be restored to ensure continuity and preserve the best value for County funds; and

WHEREAS, the Erie County Clerk is now requesting authorization from the Erie County Legislature for the second extension of the aforementioned contract with Western New York Law Center, Inc. to provide zombie outreach services for an additional term of twelve (12) months; and

WHEREAS, the funds necessary to cover the costs of extending the aforementioned contract are currently available in the following account: County Clerk- Registrar Division, Account No.: 516020- Professional Services Contracts and Fees; and

WHEREAS, the Erie County Clerk and Western New York Law Center have negotiated in good faith the cost of zombie outreach services at a reduced rate for this second extension.

NOW, THEREFORE, BE IT

RESOLVED, that the County of Erie is hereby authorized to enter into a second contract extension for a period of twelve (12) months with Western New York Law Center, Inc., in the amount of \$125,000, to provide zombie property outreach services; and be it further

RESOLVED, the source of these funds comprising payment under the contract to Western New York Law Center, Inc., in the amount of \$125,000, shall be from and are currently available in the following account: County Clerk- Registrar Division, Account No.: 516020- Professional Services Contracts and Fees; and be it further

RESOLVED, that the Erie County Executive, or the Deputy County Executive, is authorized to authorize the said Second Extension with the fundamental terms set forth above, subject to a form of the final Second Extension being approved by the County Attorney; and be it further

RESOLVED, that authorization is hereby given for the Division of Budget and Management to make any technical adjustments necessary to effectuate this resolution; and be it further

RESOLVED, that certified copies of this Resolution be sent to the Erie County Clerk, the Director of Budget and Management, the Erie County Attorney, and the Erie County Comptroller.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 16E-19
(2023)

From the Energy &
Environment Committee

From the County Executive - ECSD No. 4 -
Depew Pumping Station Forcemain
Replacement at Cayuga Creek

[*****AMENDMENT TO COMM. 16E-19 \(2023\)](#)

Attachments

23COMM. 16E-19



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

EC LEG SEP 1 '23 PM 3:44

September 1, 2023

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

**Re: Erie County Sewer District No. 4
Depew Pumping Station Forcemain Replacement at Cayuga Creek
Bid Opening – Contract No. 60**

Dear Honorable Members:

The Department of Environment and Planning, Division of Sewerage Management will be opening bids for a construction project titled Erie County Sewer District No. 4 Contract No. 60 Depew Pumping Station Forcemain Replacement at Cayuga Creek.

In order to award said contract in the required forty-five (45) day time period, we respectfully request this item be placed on the agenda of the Energy and Environment Committee. After receipt of bids, the Department will provide the necessary bid tabulations, engineer's recommendation to award, and a suggested resolution.

Should your Honorable Body require further information, I encourage you to contact Joseph Fiegl, P.E. in the Division of Sewerage Management. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP: nw

cc: J. Fiegl – Division of Sewerage Management

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 2E-23

From the Energy &
Environment Committee

From the County Executive - ECSD No. 3 -
Southtowns Incinerators Heat Exchanger
Replacement Project

[*****AMENDMENT TO COMM. 2E-23](#)

Attachments

24COMM. 2E-23



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

EC LEG JAN 12 '24 PM 3:22

January 12, 2024

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

**RE: Erie County Sewer District No. 3
Southtowns Incinerators Heat Exchanger Replacement Project
Bid Opening – Contract No. 71**

Dear Honorable Members:

The Department of Environment and Planning, Division of Sewerage Management will be opening bids for a construction project titled Erie County Sewer District No. 3 Contract No. 71 Southtowns Incinerators Heat Exchanger Replacement Project.

In order to award said contract in the required forty-five (45) day time period, we respectfully request this item be placed on the agenda of the Energy and Environment Committee. After receipt of bids, the Department will provide the necessary bid tabulations, engineer's recommendation to award, and a suggested resolution.

Should your Honorable Body require further information, I encourage you to contact Joseph Fiegl, P.E. in the Division of Sewerage Management. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in black ink that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.

Erie County Executive

MCP: mlp

cc: J. Fiegl – Deputy Commissioner, Division of Sewerage Management

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-30

GILMOUR

Lease for Legislative Office Space

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-1

COMPTROLLER

Disproportionate Share Payment for ECMCC

Attachments

24COMM. 4E-1



EC LEG JAN 30 '24 PM 1:16

ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

January 30, 2024

Honorable Members
Erie County Legislature
92 Franklin Street, Fourth Floor
Buffalo, New York 14202

Re: Disproportionate Share Payment for Erie County Medical Center Corporation

Dear Honorable Members:

On January 26, 2024, my office received an invoice from the New York State Department of Health directing us to make a payment to the State totaling \$55,119,842 under the Disproportionate Share ("DSH") program for public hospitals.

The State invoice is attached. The County funding will be matched with an equal amount from the federal government and then Erie County Medical Center Corporation ("ECMCC") will receive \$110,239.684 in funds. As you will see in the letter, this includes the State's 2023 implementation and elimination of the temporary increase in federal matching funds during the COVID-19 pandemic and the County's absorption of higher costs starting in 2023.

Upon consultation with the Director of Budget and Management, we were asked to make the payment immediately on January 26th to allow the State adequate time to review and transmit the funds to ECMCC so that the hospital could make their pension payment to the State Comptroller's Office by the February 1, 2024 deadline.

If you have any questions, please do not hesitate to contact my office.

Sincerely,

A handwritten signature in blue ink that reads "Kevin R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

Attachment

cc: Erie County Fiscal Stability Authority
Robert W. Keating, Director of Budget and Management



Department of Health

KATHY HOCHUL
Governor

JAMES V. McDONALD, M.D., M.P.H.
Commissioner

JOHANNE E. MORNE, M.S.
Acting Executive Deputy Commissioner

January 26, 2024

Mr. Kevin Hardwick, Comptroller
Erie County Comptroller's Office
Edward A. Rath County Office Building
95 Franklin St. Room 1100
Buffalo, NY 14202

RE: SFY 2023-24 Initial DSH IGT

Dear Mr. Hardwick:

Overview

In accordance with Section 212(1)(a) and (b) of Chapter 474 of the Laws of 1996, as amended by Section 4 of Part CC of Chapter 57 of the Laws of 2022, the Department of Health is authorized to make additional Disproportionate Share Hospital (DSH) Medical Assistance payments to public general hospitals operated by counties, at the election of the social services district, in State Fiscal Year (SFY) 2023-24.

On December 29, 2022, the Federal Consolidated Appropriations Act, 2023 (P.L. 117-328) (CAA, 2023) was enacted. This act authorized a phase down of the temporary increase in federal matching funds that helped states respond to the COVID-19 pandemic. As a result, the non-federal share of the DSH IGT payment for the period January 1, 2024 through March 31, 2024 is 50% and the federal share is 50%.

The table below details the schedule of the CAA, 2023 FMAP Increase Phase Out.

Table with 3 columns: Period, Non-Federal Share, Federal Share. Rows include periods from January 1 - March 31, 2023 to January 1 - March 31, 2024.

Payment Instructions

Pursuant to the authorization cited above, Erie County Medical Center is scheduled to receive the following payment.

Table with 3 columns: Non-Federal Share (50%), Federal Share (50%), Total Payment (100%). Row 1: \$55,119,842.00, \$55,119,842.00, \$110,239,684.00

The local district is responsible for voluntarily contributing an Intergovernmental Transfer (IGT) of the non-federal share, which is due to the State by **Thursday, February 1, 2024**.

Upon receipt of the non-federal share, a payment will be made to the hospital on or about **Thursday, February 8, 2024**.

Payment instructions for same day wire to the NYS Department of Health are as follows:

Key Bank New York State General Checking Account



Detail: DOH DSH

Audit Information

Please be advised that the federal government may audit certain payments under Medicaid State Plan Amendments recently approved by the Centers for Medicare and Medicaid Services (CMS) including this payment. This could result in future disallowance of federal financial participation and recoupment of payments if an audit finds a violation. CMS has taken the position that a violation occurs when providers do not retain 100% of Medicaid payments or are required to return a portion of these payments to New York State, local government, or any other intermediary organization.

Therefore, it is incumbent upon you to ensure that your providers continue to retain the full value of their future Medicaid payments. However, this requirement in no way prohibits a public provider from reimbursing their sponsoring local government for appropriate expenses incurred by the local government on behalf of the public provider.

Although the State does not have direct control of these relationships and is not authorized or required to monitor these financial transactions, the State has highlighted to CMS that close financial relationships exist between local governments and their public providers. New York State has taken the position that it would be inappropriate for the federal or state government to restrict such transactions.

Any questions concerning the IGT should be directed to this office at mfm@health.ny.gov and any programmatic questions concerning the DSH IGT should be directed to Ms. Emily Hoops-Darling at Emily.Hoops-Darling@health.ny.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "James DeMatteo".

James DeMatteo
Director
Medicaid Financial Management

CC: Jonathan Swiatkowski, CFO, ECMC
Janet Martin, VP, ECMC
Timothy Callan, Deputy Comptroller, Erie County

Robert Keating, Erie County
Paula Paladino, Erie County
Rita Gallagher, Erie County
Peggy Krathaus, Erie County
John Solecki, Erie County
Cheryl Mekarski, Erie County
Mike Spitz, NYS DOH
Emily Hoops Darling, NYS DOH
Adam Riccardi, NYS DOH
Wendell Dawkins, NYS DOH

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-2

SHERIFF

Fiber Project at ECCF

Attachments

24COMM. 4E-2

JOHN C. GARCIA
SHERIFF
WILLIAM J. COOLEY
UNDERSHERIFF



ADMINISTRATIVE OFFICES
10 DELAWARE AVENUE
BUFFALO, NEW YORK 14202-3913
(716) 858-7618
FAX (716) 858-7882
WEBSITE: <http://www.erie.gov/sheriff>

SHERIFF OF ERIE COUNTY

January 30, 2024

The Honorable
Erie County Legislature
92 Franklin St.
Buffalo, NY 14202

Re: Fiber Project at ECCF

Honorable Members:

Attached for your awareness is a quote for a project to install fiber for the televisions at the Erie County Correctional Facility. This is required to keep television service for incarcerated individuals.

Should you have any questions, please feel free to reach out to my office.

Very truly yours,

John C. Garcia
Sheriff of Erie County

Attachments



Video Upgrade
Proposal: Updated
Sept. 6, 2023

Erie County Correctional (Alden)

Fiber Connect Plus Video ULTRA PACKAGE (Deluxe/Sport & Latino Channels)	QTY	Unit Rate	60 Month Term MRC (monthly recurring charge)	*One-Time Install Fee
Fiber Connect Plus - ULTRA PACKAGE	61	\$15.29	\$ 932.69	\$ 1,500.00
**One-Time Construction Payment				\$ 127,328.30
Total			\$ 932.69	\$ 127,328.30

*One-Time Install Fee \$1500.00- will be WAIVED with
Authorized Signed Service Order received by September 27, 2023

**One-Time Construction Payment: Will be applied to
first invoice after installation and turn-up of service has completed
(no payment is due upfront)

Prepared By:
John Taylor
John.Taylor@charter.com
716.558.8031

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-3

GREENE

Letter Concerning Conner Road in Clarence

Attachments

24COMM. 4E-3



ERIE COUNTY LEGISLATURE

HON. CHRISTOPHER D. GREENE

LEGISLATOR

January 30, 2024

Mr. William Geary
Commissioner, Erie County Department of Public Works
95 Franklin Street, 14th Floor
Buffalo, New York 14202

Re: Conner Road, Clarence

Dear Commissioner Geary;

I am writing to you today out of extreme frustration for the lack of attention or care given to Conner Road in the Town of Clarence, which at this point has become extremely treacherous to drive, and will very likely lead to motorists having to contend with vehicle damage as a result, or worse.

In an email dated March 27, 2023 your Deputy Commissioner of Highways, Karen Hoak, advised me that the Greater Buffalo Niagara Regional Transportation Safety Council (GBNRTC) gave Conner Road a score of 5, finding it in poor condition and indicating it had been showing signs of distress for several years. Deputy Commissioner Hoak said in that correspondence that "the road is in need of complete resurfacing." The email also stated that past work on that road had been held up by a specific resident's "lack of cooperation." She also noted that this particular resident no longer resides on that road. Your engineering department performed an onsite field survey in the fall of 2022 and the winter of 2023. Your Deputy Commissioner stated design work needs to be completed to ensure the best flow of water possible and to ensure the rebuilt road does not deteriorate rapidly.

Following this correspondence, members of my staff and I met with you and Karen Hoak on May 2, 2023 to discuss plans for Conner Road in Clarence. The road has become increasingly dangerous to travel, is literally falling apart, and has major flooding issues due to poor drainage and ditching. At that meeting you advised us that you were awaiting the results of a survey that had been completed on the road and mentioned that it is very likely a plan would be put in place to prioritize repairs or reconstruction of Conner Road.

In July 2023, your department patched some of Conner Road in what I can only assume was a good faith effort to show you understood the urgency. However, the work completed was nothing more than a band aid that didn't stick. The road surface once again quickly began falling apart. I am hoping that the interest shown to address the problems here wasn't just an election year ploy to try and win votes. After all, people's safety is at risk.

On January 26, 2024 a constituent reached out to my office after becoming extremely frustrated by the inaction of the Erie County Department of Public Works in addressing the myriad issues on Conner Road. He took a video of the conditions and shared that video with me. Once again there was flooding, and whatever patching had been done to fill the many holes had broken apart. Motorists are forced to drive down the middle of the road to avoid the deep holes and high water spilling over from the ditches onto the shoulders of the road, which is, of course very dangerous. Clarence community groups are now advising people to avoid Conner Road, if at all possible, and are advocating for the road to be closed and limited to local traffic only.

Commissioner Geary, as you know one of the most important functions of government is to ensure the safety of its people. The condition of Conner Road, which has been an issue for at least a decade, puts residents and motorists at risk. The proper repair and/or reconstruction of Conner Road is the responsibility of Erie County. In accordance with the agreed upon requirements that the Erie County Department of Public Works present us with a five-year roadwork plan, please advise as to what work will be done on Conner Road in Clarence in 2024. In addition, I am requesting a long-term outline for the maintenance of this road. It is unconscionable that Clarence taxpayers have had to wait this long.

I look forward to your reply in a timely manner.

Sincerely,



Honorable Chris Greene
Erie County Legislator, 6th District

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-4

COMPTROLLER

Letter Concerning COMM. 2E-1 from the
County Clerk

Attachments

24COMM. 4E-4



EC LEG JAN 31 '24 PM12:48

ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

January 31, 2024

Honorable Members
Erie County Legislature
92 Franklin Street, Fourth Street
Buffalo, New York 14202

Re: Comm. 2E-1 – County Clerk Request “to Authorize Entry into Second Extension of Contract with WNY Law Center, Inc.”

Dear Honorable Members:

I am writing concerning Comm. 2E-1 which is the County Clerk’s request to re-appropriate unused funds allocated to the Western New York Law Center into 2024. The County Clerk has requested immediate consideration and approval by your Honorable Body. I am respectfully requesting that your Honorable Body delay acting on the Clerk’s request.

My reasons for making such a request have nothing to do *per se* with the Western New York Law Center, the Clerk’s contracting with that vendor for many years, or the services provided.

As you may remember, my office is currently completing and will soon issue a second audit of the County Clerk’s Registrar Division concerning the mortgage tax revenue collection distribution. Our first audit of that office, issued in June 2023, raised multiple concerns regarding the accounting and fiscal practices of the Clerk’s Office.

Based on these issues and possible other findings to come, along with ongoing criminal investigations and other overall fiscal concerns, I believe that this item should be discussed in conjunction with my office’s mortgage tax and Clerk Registrar Division audits. I would be happy to appear at such a committee discussion if you choose to discuss these items.

Thank you in advance for your consideration of this request.

Sincerely,

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Erie County Clerk Michael P. Kearns
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority
Erie County Audit Committee

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-5	SHERIFF & COUNTY EXECUTIVE	HALT Act Programming Provider
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Attachments

24COMM. 4E-5

January 26, 2024

The Honorable
Erie County Legislature
92 Franklin Street
Buffalo, New York 14202

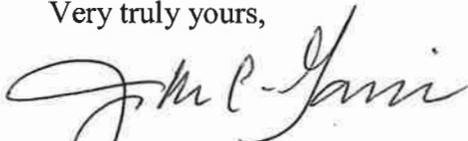
Re: HALT Act Programming Provider

Dear Honorable Members:

The attached resolution requests authorization to allow the County of Erie and the Erie County Sheriff's Office to enter into an agreement with Peaceprints of Western New York to provide staff for HALT Act programming.

Representatives from the Sheriff's Office will be available to answer any questions.

Very truly yours,



John C. Garcia
Sheriff of Erie County



Mark C. Poloncarz, Esq.
Erie County Executive

Attachments

ACCOMPANYING MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Erie County Sheriff's Office
Re: HALT Act Programming Provider
Date: January 26, 2024

Summary of Recommended Action

The Legislature needs to authorize the County Executive and the Sheriff to enter into an agreement with Peaceprints of Western New York (PPWNY) for HALT Act programming staff.

Fiscal Implications of the Proposal

This resolution will not have any impact on the 2024 County Budget. The Sheriff's Office will utilize telephone revenue funds for the programs.

Reasons for Recommendation

The Humane Alternatives to Long-Term Solitary Confinement Act (HALT) was signed into law and went into effect on March 31, 2022. It requires the Sheriff's Office to provide out-of-cell trauma-informed therapeutic programming to promote personal development and address the underlying causes of problematic behavior among incarcerated populations.

Peaceprints of Western New York (PPWNY) has developed a curriculum that can be self-guided or staff-led in a congregate or individual setting. It includes topics such as anger management, character development, purposeful living, victim awareness and several other relevant issues to HALT. In addition, there are also sections dedicated to different areas beneficial to an incarcerated individual attempting to re-enter the community successfully.

PPWNY's programming covers the mandated aspects of the HALT Act and can be implemented immediately with a program coordinator.

The program coordinator will implement the "Houses of Healing" curriculum and act as a liaison for clients, jail administration and outside agencies. The coordinator's primary functions include but are not limited to the following:

- Use the primary program interventions, including structured journaling and expressive writing to address criminogenic needs of anger, hostility, criminal thinking, emotional stability, family, parenting and relationships
- Lead and facilitate groups in accordance with jail rules and "Houses of Healing" topic areas
- Develop & maintain an onsite program resource guide to be made available to clients
- Work closely with the Community Reintegration Division and the Project Blue Transition Coordinators to coordinate programming and services to align with established goals

The Sheriff's Office and the County Executive need authorization from the Legislature to enter

into a contract with PPWNY. The agreement will end on March 31, 2025, and will not exceed \$25,001.00.

Consequences of Negative Action

Failure to approve this request will prevent the Sheriff's Office from complying with the mandates within the HALT Act.

Steps Following Approval of Measure

Certified copies of this resolution shall be forwarded to the County Executive, the County Attorney, the County Comptroller, the Division of Budget and Finance, the Division of Purchasing and the Sheriff's Office for implementation.

**A RESOLUTION SUBMITTED BY:
ERIE COUNTY SHERIFF'S OFFICE &
THE COUNTY EXECUTIVE**

Re: HALT Act Programming Provider

WHEREAS, as a requirement of the HALT Act, the Sheriff's Office needs to provide out-of-cell trauma-informed therapeutic programming to promote personal development and address the underlying causes of problematic behavior among incarcerated populations, and

WHEREAS, Peaceprints of Western New York (PPWNY) has adopted the "Houses of Healing" curriculum, which is a powerful 13-session social emotional learning (SEL) curriculum created specifically to address incarcerated individual rehabilitation. The centerpiece of the program is the book, *Houses of Healing: A Prisoners Guide to Inner Power and Freedom*, designed to offer skillful guidance and equip prisoners with the tools to effectively manage difficult emotions, take stock of and heal the unresolved trauma that often plays a role in propelling criminal behavior, take responsibility for offending behavior and change life-long patterns of violence and addiction.

WHEREAS, PPWNY will employ and assign a qualified programming coordinator to work at both facilities; and

WHEREAS, the Sheriff's Office will fund year one of the program with Telephone Revenue Funds; and

WHEREAS, the cost of the program coordinator is \$25,001.00; and

WHEREAS, the Sheriff's Office and PPWNY will enter into an agreement that will end March 31, 2025, and will not exceed \$25,001.00 for a program coordinator, and

WHEREAS, the Sheriff and the County Executive agree the position mentioned above and agreement is necessary for the operation of the Erie County Holding Center and the Erie County Correctional Facility; and

WHEREAS, the expenditure for a HALT Act program coordinator complies with COMM. 6E-24, 2013, which states that Telephone Revenue "shall be dedicated to the general operation of the Holding Center and Correctional Facility"; and

WHEREAS, as of January 26, 2024, the Telephone Revenue account has a balance of \$1,126,465.00; and

WHEREAS, this resolution transfers \$25,001.00 from the Telephone Revenue account and will not impact the 2024 County Budget.

NOW, THEREFORE, BE IT

RESOLVED, the Erie County Legislature authorizes the County Executive and the Erie County Sheriff's Office to enter into an agreement with Peaceprints of Western New York, 660 Smith St, Buffalo, NY 14210, that will not exceed \$25,001.00 and will expire March 31, 2025; and be it further

RESOLVED, that the Erie County Legislature authorizes the Erie County Sheriff's Office and the Division of Budget and Management to transfer \$25,001.00 in available Telephone Revenue funds to the appropriate Erie County Sheriff's Office accounts:

ERIE COUNTY SHERIFF'S OFFICE

<u>REVENUE</u>		<u>DECREASE</u>
415622	Jail Telephone Revenue Funds	<u>\$25,001.00</u>
 <u>APPROPRIATION</u>		 <u>INCREASE</u>
516020	Professional Services	<u>\$25,001.00</u>
	Total Revenue	<u>\$25,001.00</u>

and be it further

RESOLVED, the Erie County Comptroller's Office is hereby authorized to release the designated funds and make any payments for the approved agreements; and be it further

RESOLVED, certified copies of this resolution shall be forwarded to the County Executive, the County Attorney, the County Comptroller, the Division of Budget and Finance, the Division of Purchasing and the Sheriff's Office for implementation.

FISCAL IMPACT: As indicated

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

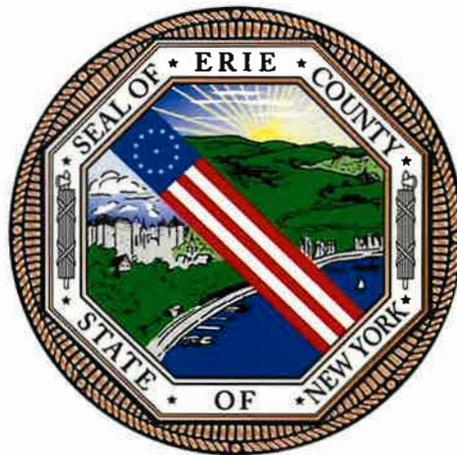
COMM. 4E-6	COMPTROLLER	Audit of the County Clerk's Office, Registrar Division - Mortgage Tax Collection & Distribution
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Attachments

24COMM. 4E-6

February 2024

**Erie County Comptroller's Office
Audit of the County Clerk's Office, Registrar Division
Mortgage Tax Collection and Distribution
January 1, 2022 through December 31, 2022**



**KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER**

**HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER'S OFFICE
DIVISION OF AUDIT & CONTROL
95 FRANKLIN STREET
BUFFALO, NEW YORK 14202**



February 5, 2024
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office has completed an audit of Mortgage Tax Revenue Collection and Distribution for the Erie County Clerk's Office, Registrar Division for the period January 1, 2022 through December 31, 2022.

While testing mortgage tax expenses in the prior Clerk's Office audit dated June 2023, the Auditor found variances between and among numerous reports throughout 2022 that the Clerk's Office uses to collect and distribute mortgage tax revenue. Because many aspects of the Clerk's mortgage tax procedures were outside the scope of the prior audit, the Auditor expanded and separated the collection and distribution of mortgage tax revenue into a second subsequent audit.

The Auditor's primary objective was to test and evaluate the internal controls relating to mortgage tax revenue collection and the distribution of funds to corresponding tax districts and proper New York State agencies. Secondary objectives included the evaluation and testing of documentation for accuracy, completeness, and timely filing along with assessing the recordkeeping and reporting practices which support mortgage tax collection and distribution, including review of the "Mortgage Tax", "Imprest" bank accounts and Escrow balances in the Concentration Account.

The scope of the audit included testing accounting transactions recorded in NewVision System, the electronic data processing system that is utilized by the Clerk's Office, and the County's accounting system. The Auditor used these systems to test and evaluate the collection and distribution of mortgage tax revenue to the relevant tax districts and state agencies¹.

The Clerk's Office is responsible for establishing and maintaining a system of internal controls. The objectives of such a system are to provide management with reasonable, but not absolute, assurance that transactions are executed in accordance with proper authorization and are recorded properly. In this instance, New York State Tax Law and regulations determined by the New York State Tax Commissioner explicitly govern these transactions and must be followed. Due to inherent limitations in the system of internal controls, errors or irregularities may nevertheless occur and not be detected.

The Auditor's consideration of the Auditee's internal controls was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies which could be deemed control deficiencies or material weaknesses. A control deficiency exists when the design or operation of a control

¹ Specific areas of focus included Fund 110, Business Area 113, Cost Center 11310, General Ledger account 415160 Mortgage Tax, General Ledger account 220100 Mortgage Tax and Business Area 170, General Ledger account 445030 Interest and Earnings for mortgage tax.

does not allow management or employees, in the normal course of operations, to prevent or detect errors or malfeasance.

The responsibility of the Erie County Comptroller's Office, Division of Audit, is to express an opinion based on the objective findings of the audit. The Auditor conducted the review in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require the Audit Division to plan and perform the audit in a manner designed to obtain sufficient, appropriate evidence in line with the Auditor's objectives. That evidence permits the Auditor to develop findings and draw conclusions which can be reasonably supported by the evidence obtained. The evidence obtained by the Auditor during the course of this review provides a rational basis for the Auditor's findings, conclusions, and recommendations based on the audit objectives.

The Auditor must note that it did not receive the completed Internal and System Controls questionnaires (ISCQ) or Management Representation Letter from the Auditee. The ISCQ is used to aid the Auditor in assessing both internal and system controls and to assist with the development of testing procedures. As such, the ISCQ is the first fact-gathering step that the Auditor takes and is typically completed and returned by the Auditee prior to the initiation of fieldwork. Because the ISCQ forms the baseline of the audit, the Auditor took an unusual but necessary step and filled out the ISCQ based on walkthroughs, interviews, and observations made during fieldwork. The Auditor subsequently returned the ISCQ to the Auditee for review and signature. However, the Auditee did not respond to the request and no ISCQ has been returned to the Auditor. Because the Auditor's responsibility is to audit to the operating policy of the Auditee, the Auditor's policy-related findings are based on external rules binding the Clerk's Office such as laws, regulations, administrative guidance in addition to countywide accounting policies.

I. Background

The Erie County Clerk's Office is organized into two divisions: (1) the Registrar's Office and the (2) Auto Bureau. The scope of this audit was limited to specific functions of the Registrar's Office. The Registrar is the official repository for public records relating to business and property ownership, such as land records. It is responsible for recording, filing and maintaining records related to real estate transactions, modifications, liens, payments, warrants, special licenses and certain corporation records. In New York State, County Clerks are considered "recording officers" for the purposes of securing property ownership.

Basis of Mortgage Tax Collection by the County Clerk's Office:

The mortgage tax in New York is imposed by Article XI of the Tax Law. The rules and procedures described in the law prescribe authorizations, exemptions, processes, and assignments in considerable detail. A legal opinion describing the statutory system in technical detail is attached to this report as Appendix B.

Per § 253 of the Tax Law, a tax of one percent will be applied to the value of the mortgage recorded unless one or both parties to the transaction are eligible for an exemption. That one percent is broken down into four separate categories, each with its own purpose and set of exemptions. The first category is known as Basic Tax. Half of all mortgage tax revenue is generally intended to benefit the cities, towns, and villages of the county in which the mortgaged properties sit. The second category is known as Additional Tax. Approximately one quarter of mortgage tax revenue is generally intended to benefit public transportation, which, in the case of Erie County, is represented by the NFTA. The remaining mortgage tax revenue categories are known as Special Tax and Assistance Tax. The former is paid to the State of New York Mortgage Agency (SONYMA), a public benefit corporation operating in the commercial mortgage market and is only collected on commercial mortgages. The latter is paid to the NFTA and is only collected on residential mortgages.

Per § 257 of the Tax Law, taxes are due at the time of recording and the "recording officer" is the proper person to pay. Erie County's recording officer is the County Clerk. Money transmitted by the Clerk's Office is held by the Erie County Comptroller and then disseminated. The Clerk is responsible for charging the relevant party at the time of recording, properly maintaining the amounts collected in separate trust accounts, and ensuring that the money is disbursed accurately and efficiently. New York State reimburses the Clerk's Office for the time, effort, and materials required to properly perform its responsibilities under the law.

Per § 261 of the Tax Law, New York's mortgage tax is considered an earmarked revenue source. The State Legislature has deliberately directed certain portions of mortgage tax funds to certain entities. The beneficiaries of mortgage tax include public transportation (NFTA), affordable housing (SONYMA) and local governments. The Clerk is responsible for ensuring that accurate amounts are transmitted to the NFTA and SONYMA each month. The Clerk is also responsible for working with the Comptroller to ensure that the cities, towns, and villages of Erie County receive their share of revenue. Mortgage tax revenue is not considered "County funds".

II. Audit Results

Auditor's Opinion

In the Auditor's opinion, there are material weaknesses in the system of internal controls with regard to financial reporting and distribution of mortgage tax revenue. More accurately stated, the Clerk's Office has no system of internal controls. There are no written procedures or managerial review over mortgage tax revenue collection, reporting or distribution, and the Clerk's Office failed to segregate duties in performing critical fiscal functions. The reports generated by the Clerk's NewVision Cashiering System are routinely inconsistent and show discrepancies in the financial information being reported. There is no reconciliation process that relates to mortgage tax revenue collection, calculation, or distribution. Despite the use of several bank accounts used by the Clerk for mortgage tax purposes², none of the accounts that the Auditor reviewed had ever been properly reconciled. Until recently, the Comptroller was improperly denied the most basic form of access to the majority of accounts relevant to this audit. Furthermore, the Mortgage Tax and Imprest bank accounts are utilized ad hoc, and there are no established controls, segregation of duties, or managerial oversight pertaining to money transfers or check writing activities into or out of either account exists.

Many of the Auditor's primary concerns can be traced back to the Clerk's failure to reconcile the NewVision reports and segregate the mortgage tax funds. The Auditor found that the Clerk's Office did not keep Erie County funds separate from the mortgage tax revenue that it collects and stewards as a fiduciary. During testing, the Auditor found that the unapportioned mortgage tax revenue placed on hold, pending a determination from the New York State Tax Commissioner, was deposited with all other mortgage tax revenue. Compounding the issue, the Auditor found that the mortgage tax revenue collected was deposited with the Clerk's other funds in the "Concentration" Bank Account that the Clerk holds and maintains at M&T Bank³. As further described in Finding B-2, the Clerk periodically moved money from the Concentration account into the Mortgage Tax bank account for the purpose of writing apportionment checks to other counties as required⁴.

² These include the M&T Mortgage Tax Bank Account, the Imprest Account, the Concentration Account, and several Escrow Accounts.

³ Erie County Policy requires the use of an "agency fund to account for assets held in a trustee or agency capacity for others." Therefore, since the County has no entitlement to mortgage tax revenues and maintains custody of them only for collection purposes as prescribed by Tax Law, those revenues should not have been comingled in the Concentration account.

⁴ Pursuant to a process prescribed by the Tax Commission obligating the use of the "NYS Determination of Apportionment of Tax Among New York Counties" (AU-203).

From the outset of fieldwork, it was abundantly clear that the NewVision system is being utilized as a cashiering system only. The Audit Division made several critical findings highlighting the issues with NewVision in the previous audit. Those issues were further compounded during this audit of mortgage tax processes. The Audit Division has substantial reason to doubt the reliability and validity of financial data being generated from the NewVision Cashiering System. In addition, NewVision is not configured to communicate or transfer financial data to Erie County's accounting system. This is not a new problem. Issues with the NewVision system have been documented for over a decade. When the Audit Division performed a review of internal controls and operational procedures at the Clerk's Office in 2012, the incompatibility of NewVision with the County's accounting system was deemed a "significant control weakness."⁵ The recommendation then was to "work with NewVision to ensure useful reporting is maintained." No action was taken to move that recommendation forward and the Erie County Clerk's Office remains the only Office in New York State that continues to use NewVision. Because the same failures of fiscal oversight and data reliability that were found in 2012 remain an issue for the Clerk's ten years later, it is the Auditor's ultimate opinion that the time has come to move on from the NewVision system and find a new provider. Since establishing a new provider is a time and effort-intensive process, recommendations contained in this report reference changes to the NewVision system that would allow data to be reconciled or transferred to the County's accounting system. These are short-term recommendations that will help the Clerk's Office rectify some accounting issues.

III. Findings & Recommendations

The Auditor's findings have been ordered in a manner that begins with broad, fundamental issues that were noted during the audit. These are followed by a breakdown of mortgage tax process components that occur in chronological or sequential order.

A. Internal Controls

Material Weakness #1: Control Deficiencies Exist Due to the Lack of Established Internal Controls Within the Clerk's Office Mortgage Tax Revenue Collection and Distribution Process and Procedures.

During fieldwork, the Auditor found that one individual was responsible for making bank transfers, executing checks, performing reconciliations, transferring money between various accounts, preparing statements, and initiating distributions. For mortgage tax purposes, this included completing the Statement of Mortgages Recorded (MT-4), performing bank transfers, issuing and signing checks for refunds, and paying required amounts to other counties. The employee who prepared financial documents in the Clerk's Office was the same person who signed off on their accuracy. This demonstrates a serious lapse within the system of internal controls and a failure to segregate critical fiscal functions. The lack of implementing internal controls and segregating fiscal duties has allowed multiple errors in the reporting, collection, and distribution of mortgage tax revenue to remain undetected.

Recommendations:

The Auditor recommends the Clerk's Office develop written procedures for mortgage tax collection and distribution that incorporate the County's internal control policy. Strong internal controls are necessary to ensure that collection and distribution of mortgage tax revenue is accurate, reported timely, and adequately supervised provides the proper oversight of reporting. Furthermore, the Clerk's Office management should review and approve the reconciliation of mortgage tax revenue to ensure that the figures are true and correct before transfers or payments are distributed. Per Erie County Policy⁶, sufficient oversight of activities by management with relevant experience ensures that controls are functioning as intended and that any error

⁵ See *A Limited Review of Internal Controls and Operational Procedures at the Erie County Clerk's Office* at 6, Erie County Comptroller, published June 1, 2012.

⁶ Erie County Accounting Policy – Internal Controls

or unauthorized activity is detected before the impact of errors or malfeasance become significant. This recommendation could be best implemented by adding accounting positions to the Clerk's Office and hiring an experienced Deputy County Clerk - Finance. The former will be able to properly reconcile accounts and prepare accurate financial reports while the latter will be able to provide meaningful oversight and impose accountability measures.

Significant Finding #1: The Clerk's Office Did Not Sign a Management Representation Letter.

Pursuant to GAGAS and Division of Audit Policy, an auditee is required to certify fundamental representations made to the Auditor during the course of the audit. This certification is known as the Management Representation Letter and, like the ISCQ, it is both foundational and a formality. The Management Representation Letter, in sum and substance, is the Auditee's guarantee that it has submitted all requested information, that information is accurate, and all material details have been disclosed to the Auditor.

The Auditee received the Management Representation Letter at the close of fieldwork. The Auditor followed up with the Auditee and requested the Management Representation Letter on October 12, 2023. To date, the Auditor has not received any response. Therefore, the Auditee has declined to vouch for the accuracy of data or truth of statements made to the Auditor.

Finding #1: A Counterfeit Check in the Amount \$326,456.16 was Paid Out of the Erie County Clerk's Concentration Account.

Prior to the start of this audit, the counterfeit check referenced above was discovered during the first audit of the Clerk's operating expense. The Comptroller's Office turned the check over to the Erie County District Attorney's Office to investigate. Due to the nature of the investigation this matter was kept confidential at the request of the District Attorney's Office.

During the fieldwork of this audit, a confirmation letter was sent to SONYMA requesting the monthly payment amounts received from the Erie County Clerk's Office in 2022⁷. The Auditor obtained SONYMA's list of received payments on October 26, 2023. In addition, the Auditor also verified the payments by comparing the amounts on SONYMA's list to the amounts stated on the MT-4. The Auditor further compared the amounts from SONYMA's list to the copies of the checks that cleared the Clerk's Concentration Account. The Auditor found that each check matched the amount on SONYMA's list except for the check written for March 2022. The Auditor determined that the payment to SONYMA for March 2022 in the amount of \$326,456.16 was never presented for payment. Instead, a counterfeit check, made payable to GET MOBILE LLC, with the identical amount, check number, date and memorandum line cleared the Clerk's Concentration Account⁸. The County never received credit for the payment with SONYMA. Furthermore, SONYMA never contacted the County to notify it of the missing payment and the Auditor received no indication that the Clerk was aware of the counterfeit check.

Recommendations:

The Auditor recommends that the Clerk's Office implement Positive Pay and/or issue ACH payments for large amounts unless it is prohibited from doing so by applicable law or regulation. "Positive Pay" is a system where the financial institution receives a file of payments issued from a bank account which enables the bank to verify the amount and check number. If the amount or check number is inconsistent, Positive Pay will not allow the payment to clear the bank. The Auditor is aware that Positive Pay would not have flagged the counterfeit check since the identifiers matched the original check. Nevertheless, Positive Pay is a useful

⁷ This request also included the payment received in January 2023 since the information thereon would reflect amounts collected by the Clerk in December 2022.

⁸ It should be noted that security measures on the counterfeit check were different than the original and listed an incorrect zip code.

tool that would passively boost the Clerk's system of internal control by creating a low-cost dragnet for less sophisticated counterfeit instruments.

B. Reconciliation

Finding #1: Mortgage Tax Bank Account Has Carried an Undistributed Balance of \$24,340.32.

During the course of the audit, the Auditor reviewed the Clerk's Mortgage Tax Account. According to the Auditee, the only purpose for which the Clerk's Office uses the Mortgage Tax Account is to pay out apportioned amounts that other counties are entitled to. These types of payments are necessary when mortgaged property is located in more than one county. When this type of mortgage is filed in Erie County, the Clerk's Office collects the entire taxable amount up front and pays the other counties at a later date. The Clerk's Office uses the Mortgage Tax Account to make those payments and initially claimed not to use it for any other purpose. On at least two occasions, the Auditor brought a pair of nonconforming payments to the Auditee's attention. The Auditee acknowledged that checks in question were written to refund mortgage tax, and the Auditee acknowledged that the checks were issued from the wrong account.

The Auditor found that the Clerk's Mortgage Tax Account has an undistributed balance of \$24,340.32 that has not varied by more than fifty dollars since 2017. While the Clerk is correct to distribute apportioned mortgage tax amounts payable to other counties from a separate account, that account should not be carrying a balance⁹. When asked, the Auditee stated that it did not know what that balance represented and could not produce any documentation that could shed light on what the amount was for and why it was not distributed. Therefore, the Auditor concludes that the undistributed funds totaling \$24,340.32 represent amounts that were likely intended for distribution to other counties but never were.

It is possible that this balance pre-dates the current Administration in the Clerk's Office but should be noted that the current Clerk took office in December of 2017. If that is the case, the presence and constancy of this balance in the Mortgage Tax Account is an indicator that the current Administration has never reconciled this account.

Finding #2: Transfer to Mortgage Tax Account Exceeded the Amount of the Distribution by \$1,816.70.

During fieldwork the Auditor confirmed that the Mortgage Tax Account was used to pay mortgage tax apportionments to other counties. The Auditee acknowledged that monies transferred should equal the distributions paid out to other counties. Therefore, the account balance should reconcile to zero.

The Auditor compared bank statements covering January through December 2022 for the Mortgage Tax Account to transfer records from the Concentration Account. The statements showed that two out of the three amounts transferred from the Concentration Account to the Mortgage Tax Account matched the amount paid out of the Mortgage Tax Account via check and cashed by other counties. However, the third amount transferred to the Mortgage Tax Account on October 20, 2022, exceeded the amount distributed to other counties by \$1,816.70. The amount was never transferred back to the Concentration Account at the end of the year. This error increased the undistributed balance of \$24,290.32 found in the Mortgage Tax Account at the end of 2021 to \$26,107.02 at the end of 2022.

Recommendations:

The Auditor recommends that the Clerk's Office create written procedures providing for the monthly transfer, payment and reconciliation of the Mortgage Tax Account to ensure that all funds have been accurately distributed. The Mortgage Tax Account should be properly labeled to reflect its proper purpose and distinguished from other accounts related to the mortgage tax process that the Clerk must create.

⁹ If writing multi-jurisdictional checks is the sole purpose of the account, any funds moved to the account should be subsequently paid out.

The current Clerk's Administration may not be responsible for the mistake(s) that resulted in the carried balance found in the Mortgage Tax Account, but it does have a responsibility to fix it. To address the carried balance, the Auditor recommends that the Clerk's Office attempt to locate the intended recipient of the undistributed \$26,107.02 to determine how it should be disbursed. If the Clerk's Office cannot identify the proper recipient, the Clerk should inquire with the County Legislature about remitting the balance to the County's General Fund.

To ensure that carried balances do not occur in the future, the Auditor recommends that transfers to the Mortgage Tax Account be made prior to issuing the checks. The amount transferred should be no greater than necessary to distribute the precise amount of apportioned revenue payable to other counties in that particular month. This will ensure that the exact amount is transferred and disbursed in a routine manner.

Finding #3: M&T Imprest Account Has Carried an Undistributed Balance of \$69,962.34 since 2021.

The Auditor reviewed the Clerk's Imprest Account to reconcile its monthly statements related to activities of the Registrar's Division. The Auditee disclosed that the Imprest Account was used to issue refund checks, not solely for mortgage tax purposes, but in connection with any of the several functions performed by the Registrar's Division. After reconciling the Imprest Account, the Auditor determined that the account was carrying an undistributed balance of \$69,962.34.

As with the Mortgage Tax Account, the monthly reconciled balance of the Imprest Account should be zero. In reviewing the deposits and checks, the Auditor found that dates and deposit amounts did not correspond with the checks issued from the Imprest Account. Supporting documentation was not made available to show what checks were included in the deposit calculations and the ISCQ was not returned to offer a meaningful review of the Clerk's actual processes or procedures. Therefore, the Auditor is unable to determine how the Clerk's Office reached decisions on deposit totals and when to make them.

Comments:

The Auditor reviewed the checks paid from the Imprest Account in 2022 related to escrow refunds. Per the Clerk's Office, there was an issue with "fraud review" at the bank in April 2022 in which multiple checks were reversed out of the bank account. Of the reversals, five were for escrow-related refunds. For two of those five checks, new checks were cut for the same amount following the reversal. For the other three checks, new checks were cut for amounts differing from the original following the reversal. The Daily Recap Report and GL Escrow Refund totals on the Cash Code Summary Report were reviewed as part of this testing. Only the original transaction is included on the Daily Recap Report. It is not unreasonable for a returned check to be reissued at the original amount. However, the reissued checks deviating from the original value concerned the Auditor because no explanation was provided by the Auditee and the Auditor was unable to determine such a cause independently. The Auditor found no adjustments in the Daily Recap Report, making it difficult to determine what the difference between the amounts of each returned check and the corresponding reissued check represent. These discrepancies can also lead to inaccurate reports if the changes are not well documented.

It should be noted that if the difference represents a returned check fee, the Clerk does not maintain funds intended to reimburse such fees.

Recommendations:

The Auditor recommends that the Clerk maintain the Imprest Account activity in the County's accounting system and implement a process to reconcile the Imprest Account each month. Such a process must ensure that transfers are timely and accurate prior to issuing checks. The Auditor further recommends that the present undistributed balance be reviewed, and attempts be made to determine where those funds should be disbursed. If the Clerk's Office cannot identify the proper recipient, the Clerk should remit the undistributed balance to the County's General Fund via Legislative resolution.

The Auditor further recommends that the Auditee develop an internal retention policy pertaining to any documentation related to the refunds, especially when such changes are not recorded in the NewVision

System. Because the Clerk's Office is an agent of the New York State Tax Commission when performing its mortgage tax responsibilities, the Clerk must adhere to the State's document retention policy, which requires documents to be maintained for a minimum of seven years¹⁰. Without documentation, it is difficult or impossible to conclusively determine whether the reports that the Clerk's Office pulls from the Daily Recap Report are accurate, incorrect, or incomplete.

Finding #4: Monthly Escrow Reports Do Not Reconcile to Daily Escrow Reports.

The Clerk allows customers, typically attorneys, who do frequent business with the Clerk's Office to establish an escrow account to pay for services provided by the Registrar's Division on a more convenient basis¹¹. Becoming a registered user requires a \$250 deposit to open a non-interest-bearing escrow account. The Escrow balances were included as part of the audit due mainly to the fact that all funds are co-mingled in the M&T Bank Concentration account and in the Auditors attempt to reconcile mortgage tax revenue all monies in the bank account needed to be verified.

The Auditor evaluated the Registrar's Division Escrow Account activity using several reports generated by the Clerk's Office in the normal course of business. These reports are referred to herein as "Monthly Detail", "Escrow Summary" and "Daily Recap" reports¹². Also included in testing was the Cash Code Summary Report, which is generated by the NewVision system and accounts for all revenue taken in by the Clerk's Office during that particular month¹³. The daily transactions were analyzed and used to determine the monthly escrow deposit transaction totals. During testing, the Auditor took the totals from the last page of the Monthly Detail Report and compared it to the Cash Code Summary Report. These amounts were then verified against the Escrow Summary Report to confirm whether all deposit transactions were included in the ending balance each month. The Auditor reviewed reports between January 2022 and December 2022. The Auditor's findings pertaining to the Clerk's escrow accounts are described below:

- The Escrow Summary balances do not appear to be reconciled monthly. The total beginning balance for all accounts did not agree with the total ending balance from each prior month for the audit period. A reconciliation of the various escrow accounts and any variances between the accounts were not provided to the Auditor.
- The Escrow balances are comingled with other funds in the Concentration Account. The Auditee disclosed that there is no reconciliation process in place and monthly activity is not maintained on the County's accounting system, thus inhibiting the detection of errors. This was confirmed in the first audit report filed in June 2023.
- The Auditor identified dozens of overdrawn balances among the various escrow accounts. In total, there were 65 accounts that reported a negative ending balance for all 12 months in 2022. This contradicted the Auditee's assertion that the escrow accounts cannot be overdrawn.
- There is one account¹⁴ labeled "Tender CPLR 3219" that was carrying a balance of exactly \$194,579.35 for the entirety of 2022. If the account was used for its stated purpose, no amounts should have been held there for longer than 10 days.

¹⁰ Local Government Schedule (LGS-1) at 309-319.

¹¹ The Audit Division noted in the previous audit that the Clerk's Office does not have the authority to enter these agreements on its own and does not appear to have legislative permission to do so.

¹² Monthly Detail refers to the Escrow and Charge Activity by Day Report, which shows daily transactions for the various escrow accounts, including deposit and withdrawal information, along with transaction, receipt, and account numbers. This report is run monthly. Escrow Summary refers to the Agent Escrow Summary Report, which shows monthly ending balances for all escrow accounts. It includes account number, name, deposit and withdrawal information, and is necessary to determine the total ending balance that should be in the accounts. Daily Recap Report includes the details of all the transactions that make up the Cash Code Summary Report totals.

¹³ When revenue is received in NewVision, the cashier making the entry inputs a "cash code". This is the equivalent of labeling a transaction.

¹⁴ Account No. 9434.

- Variances were identified between the Daily Recap Report and the Escrow Summary for the period between February 2022 and November 2022.
 - Over those ten months, 4,256 accounts were verified against the Daily Recap Report; 93 discrepancies in deposit totals were identified.
 - Nine discrepancies were due to e-file charges which were included on the Daily Recap Report but were not included on the Escrow Summary. These fees made up a large portion of the discrepancy totals each month.
 - The Auditor identified 29 instances where an escrow deposit transaction was included on the Daily Recap Report, but the Escrow Summary showed no activity for that particular account.
 - Seven discrepancies were due to the inclusion of a deposit on the Daily Recap Report where the account was omitted from the Escrow Summary.
 - The remaining 45 discrepancies could be traced back to transactions labeled as “Code C” on the Daily Recap Report, which are correcting entries and are not included in the deposit balance on the Escrow Summary.
- The Cash Code Summary did not agree to the Monthly Detail totals for three months¹⁵. In each of those months, the amounts indicated below were included in the Cash Code Summary total but were not in the “Increase” totals on the Escrow Summary.
- The January variance amounted to \$1,028.75 but the number of transactions could not be determined because the Auditor did not have the Daily Recap Report for that month.
- The March variance resulted from 16 transactions for a total of \$2,433.50.
- The June variance resulted from four transactions for a total of \$387.25.

Recommendations:

The Auditor recommends that the Auditee implement a written process to reconcile escrow activity and balances monthly while working with NewVision to develop a report that can be used to reconcile the Cash Code Summary activity totals to the Escrow Summary totals. This reconciliation is necessary to determine the actual balance of and properly reconcile the Concentration account. Per Erie County policy, the Auditor recommends that the Clerk’s Office open a separate bank account for the escrow balances and properly record the activity in the County’s accounting system. It should be noted that the escrow agreement states that a non-interest-bearing account would be opened. Because separate accounts are not established and funds submitted for escrow purposes are comingled in the concentration account, the Clerk’s Office is violating its own Escrow Agreement. This recommendation was also noted in the prior audit of the Clerk’s Office dated June 2023.

The Auditor further recommends that the beginning balances for each account be reviewed and compared against the ending balances of the prior month. Any variances or negative ending balances should be reviewed and reported. The balance in the Tender CPLR 3219 Account must also be reviewed. If the money was received pursuant to tender offer under CPLR § 3219, the amount should have been turned over to the Comptroller’s Office. If the money is no longer being held there, the account needs to be corrected so that the correct amount is reflected in the reports.

The Auditor recommends that the Auditee implement a written process to reconcile the Monthly Detail and balances showing in the Cash Code Summary. Any variances should be promptly reviewed. The Cash Code

¹⁵ Those months were January, March, and June of 2022.

Summary and the Daily Recap Report can be used to determine whether any transactions are missing from the Monthly Detail.

Finding #5: The Mortgage Tax Revenue Reported as the Amount Collected on the MT-4 Does Not Reconcile to the Amount Reported on the Cash Code Summary.

The Clerk’s Office generates multiple reports that should be used to perform its obligations related to mortgage tax reconciliation and reporting functions. Those reports include the (1) MT -4, the (2) Cash Code Summary described in the previous finding, the (3) Hold Report, the (4) Release Report, and the (5) Basic Tax Summary C Report (BSC). The MT-4 is a monthly statement that every county clerk across New York State must complete to report mortgage tax revenue, among other things. The Hold Report identifies mortgages that have been put on hold that month along with existing holds representing an accumulated total; they will remain on hold until the Tax Commission apportions the proper amounts, at which time the Clerk’s Office releases them from the hold. The Release Report identifies mortgages that have been released by the Clerk’s Office after the Tax Commission issues a breakdown of the applicable taxes and recipients to the Clerk. Once released, the revenue is ready for distribution. The Basic Tax Summary C Report (BSC), also a NewVision report, takes the monthly revenue numbers and breaks that information down into the proper amounts payable to all proper recipients¹⁶. The BSC also takes into account released holds received in prior months. The information generated for the BSC is used by the Clerk to report revenue subtotals on the MT -4.

Because the Auditee has no written procedures, the Auditor was required to reconstruct the Clerk’s procedures based on information obtained during fieldwork. Over the course of several interviews during this period, the Auditee stated that the Clerk’s Office used the BSC to populate the revenue subtotals on the MT -4 rather than using the appropriate general ledger (GL) numbers from the Cash Code Summary which constitute actual monthly revenue totals¹⁷. Eventually, after the Auditor found that the Cash Code Summary totals did not reconcile to the totals reported on the MT-4, the Auditee informed the Auditor that the Cash Code Summary included mortgages placed on hold.

The Auditor found that mortgage tax revenue recorded on the Cash Code Summary did not reconcile to the amount stated on the MT-4 even after accounting for the hold amounts. As demonstrated in the table below, 11 out of 12 months in 2022 contained variances. December 2022 was the only month in the audit period where the Clerk’s reporting numbers matched the amount it collected. In total, the amount remitted to the Tax Commission per the MT-4 statements was overstated by \$214,950.83 in 2022.

Variances in Mortgage Tax Revenue Reported

2022	Original Cash Code Summary minus new holds	Statement of Mortgages Recorded Collected (top)	Variance of Statement of Mortgage vs. Cash Code Summary
January	\$6,173,004.50	\$6,505,835.98	\$332,831.48
February	\$3,939,172.25	\$3,932,721.25	(\$6,451.00)
March	\$4,458,447.50	\$4,454,705.50	(\$3,742.00)
April	\$3,817,300.25	\$3,933,825.25	\$116,525.00
May	\$4,178,056.01	\$4,208,678.57	\$30,622.56
June	\$5,156,872.06	\$5,154,809.00	(\$2,063.06)
July	\$4,236,268.05	\$4,235,208.00	(\$1,060.05)
August	\$5,736,990.10	\$5,561,326.70	(\$175,663.40)
September	\$4,866,562.24	\$4,841,435.50	(\$25,126.74)
October	\$3,793,657.14	\$3,781,185.51	(\$12,471.63)
November	\$3,496,134.18	\$3,457,683.85	(\$38,450.33)
December	\$3,149,195.75	\$3,149,195.75	\$0.00
Totals:	\$53,001,660.03	\$53,216,610.86	\$214,950.83

¹⁶ This includes the tax districts receiving basic tax, which are all assigned a number known as a SWIS code, as well as SONYMA and the NFTA.

¹⁷ The four GLs are MT ADDL, MT BASIC, MT NFTA, and MT SONYMA.

The variances are likely attributable to the manner in which the Clerk's Office arrived at its numbers used to report on the MT-4. The Auditor found that the Clerk's Office has been inappropriately using its BSC report to populate the MT-4. Per the Auditee, totals are taken from the BSC for Basic, Additional, SONYMA and Special taxes, which are then used to populate the MT-4 subtotal. The Tax Commissioner's apportionment determinations are subsequently used to subtract apportioned amounts from the subtotal and arrive at the amount collected.

By using this calculation method to arrive at its reporting numbers, the Clerk's Office effectively bypasses the reconciliation stage. The Clerk's Office starts with its bottom-line number and works its way upward to reach the top line. In doing so, the Clerk's Office forces itself to balance every month without reconciling the amount reported (BSC) to the amount of tax collected (Cash Code Summary). The Clerk's Office does not conduct a formal account reconciliation, thereby limiting its own ability to detect errors or omissions during processing or reporting.

Recommendations:

The Auditor recommends that the Clerk's Office stop using the BSC to populate the MT -4. Rather, the Clerk should use the BSC to confirm the monthly revenue amounts collected to the monthly revenue amounts being distributed. The Clerk should be starting with the Cash Code Summary totals, subtracting new holds amounts using the Hold Report, adding releases using the Release Report, and checking those numbers against the BSC. Only then can the Clerk's Office be sure that the amounts broken down on the BSC are accurate and reportable.

The Auditor further recommends that the Clerk's Office direct NewVision to update current tools to ensure that mortgage tax revenue collected and reported on NewVision reports, specifically the Cash Code Summary and BSC, are accurate and can be properly reconciled. The Auditor further recommends that the Clerk's Office work with NewVision and the Erie County Comptroller's Office to ensure that this information is deliverable to the Comptroller. The most intuitive way to do this is to direct NewVision to develop a tool or process that facilitates daily uploads of mortgage tax transactions into the County's accounting software. This will assist in conducting and ensuring the accuracy of the month-end reconciliation process. The Clerk's Office should also have a written procedure describing the proper reconciliation process and managerial oversight for the reporting process.

Finding #6a: Seven Mortgages on Hold were Never Released in NewVision Between 2019 and 2022

During fieldwork, the Auditor reviewed Hold Reports generated by NewVision throughout the course of the year. The Auditor found that seven mortgage tax transactions, totaling \$20,797.00, were placed on hold, dating as far back as August 2019, and remain on hold as of December 31, 2022. The Auditee acknowledged that all holds should eventually be released. The Auditee also noted that it could not recall an instance where the Tax Commission took an entire year to apportion a mortgage¹⁸. When asked, the Auditee could not explain to the Auditor why these seven transactions remained on hold in the NewVision system. The Auditor could not find any evidence demonstrating that those amounts were distributed to the appropriate tax districts.

¹⁸ A representative of the Tax Commission informed the Auditor that the average turnaround time for an apportionment to be returned to a County recording officer was approximately three months.

Summary of Mortgages on Hold - as of 12/31/22

Placed on Hold	Serial #	Case #	Mortgagor	Recorded on MT-4 as Released	Total Tax Collected	Tax Amount Reported on MT-4
2019	MTDK2019010900	No case # assigned	Smith, Justin		\$ 1,723.00	
2019	MTDK2019020316	314635	400 International Drive Assoc.		\$ 4,572.00	
2020	MTDL2020019535	No case # assigned	Violante, Timothy		\$ 3,735.00	
2021	MTDM2021002542	No case # assigned	Harpst, Ethan		\$ 1,695.00	
2021	MTDM2021011997	No case # assigned	Naughton, Jeffrey		\$ 1,375.00	
2021	MTDM2021021376	317739	Corp Robert MacWilliam	Mar-22	\$ 5,457.00	\$ 5,457.00
2022	MTDN2022000955	No case # assigned	SJR Four LLC		\$ 2,240.00	
Totals					\$ 20,797.00	\$ 5,457.00

To investigate these holds further, the Auditor contacted the Tax Commission and inquired about impending apportionments regarding these mortgages. The Tax Commission informed the Auditor that a mortgage, on average, only remains on hold for two to three months. If a mortgage is on hold longer than that, it typically indicates that the Clerk's Office did not submit the "Statement of Facts" necessary to issue a case number and conduct the apportionment procedure. With regard to the seven specific cases described in the table above, the Auditor sought additional detail from the Tax Commission. The Auditor concluded that in five of the cases, the Clerk's Office likely placed the revenue on hold but did not perform the next step of sending the "Statement of Facts" to the Tax Commission. If the Tax Commission cannot apportion the mortgage, the revenue will remain on hold indefinitely. In the remaining two cases, the mortgage tax was placed on hold, the "Statement of Facts" was sent to the Tax Commission, and a case number was assigned. The Tax Commission completed and sent a Determination to the Clerk's Office which allows for the mortgage tax to be released and distributed, however the Clerk's Office could not explain why those two mortgages remain on hold. It is apparent regardless of the circumstance, none of the mortgage tax described in the above table was released from hold in NewVision and it is unclear whether the tax revenue was paid out.

Finding #6b: One Mortgage on Hold from Finding #6a was Reported on the MT-4 but Never Taken Off Hold.

The Auditor continued to investigate the holds and found that one of the seven mortgages described in Finding #6a, totaling \$5,457.00 and highlighted in the table above, received a New York State Apportionment case number and was reported on the MT-4 in March 2022. Somehow, the hold was reported as released on the MT-4 but never taken off hold in NewVision. Therefore, even though the Clerk's Office reported the amount to the Tax Commission via the MT-4, indicating that it had been released, it was determined that Case No. 317739 was not actually distributed to the tax districts. When asked, the Auditee could not explain to the Auditor why or how this transaction was reportedly released but never removed from hold or distributed to the proper tax districts or state agencies.

Recommendations:

The Auditor recommends that the Clerk's Office review the cases described in these findings to determine whether the revenue generated was properly reported to the Tax Commission, and whether the cases that received a Determination of Apportionment were released and distributed accurately. The Clerk should implement written procedures to reconcile the monthly Hold Report to the monthly Release Report in the NewVision system to detect any inconsistencies between NewVision and MT-4 reports. The Auditor further recommends that the Clerk implement a written managerial review policy that includes monthly approval of account reconciliation and quarterly checks on the Hold and Release Reports. These changes will ensure that all mortgage tax revenue is accurately recorded in NewVision and included in the releases reported on the MT-4. Managerial review also increases the likelihood that errors and omitted revenue are caught.

C. Collection:

Mortgage taxes are collected by the Clerk at the time a mortgage is recorded and are receipted in NewVision. This transaction generates a Recording Page which includes the basic details of the transaction along with the liber and page number where the documents can be found within the Clerk's Office. According to the Auditee,

formulas built into the NewVision system calculate the appropriate amount of tax owed based on inputs from the cashier. Exemptions can be claimed only by filing a sworn affidavit claiming the relevant exemption¹⁹. Because the applicability of exemptions will affect the mortgage tax total, affidavits claiming them must also be registered at the time of recording.

Finding #1: Mortgage Tax Revenue Calculated on Five Transactions Did Not Reconcile to the Fees Established in NewVision.

During fieldwork the Auditor tested the mortgage tax calculations programmed in NewVision. The Auditee stated that mortgage tax revenue was calculated based on the consideration amount, tax rate, and exemption applicability of taxes and fees set within NewVision. The calculation method and fee schedule were provided to the Auditor at that time.

Through systematic sampling of mortgage tax transactions in NewVision, the Auditor evaluated the Clerk's mortgage tax revenue calculations. Using the Clerk's Recording Page, which represents the amount collected, the Auditor compared the amounts on the page against the calculations programmed in NewVision. Five out of 73 transactions evaluated did not reconcile based on the consideration amount from the Clerk's Recording Page.

In an effort to further investigate those findings, the Auditor reviewed recording documents and inquired whether the amounts were related to apportionment mortgages. The Auditor ultimately determined that the five transactions represented apportioned mortgage tax revenue that Erie County received from other counties and that the amount collected was not based on the consideration amount recorded on the Recording Page.

Summary of Mortgage Tax Calculations

2022	Tax Type	Consideration Amount	Calculated	Collected	Variance
MTDN2022002505 James Renaldo Case # 317936	Consideration Amount:	\$ 500,000.00			
	Basic:		\$ 2,500.00	\$ 657.38	\$ 1,842.62
	SONYMA:		\$ 1,250.00	\$ 328.69	\$ 921.31
	Additional:		\$ 1,250.00	\$ 328.69	\$ 921.31
	Total:		\$ 5,000.00	\$ 1,314.76	\$ 3,685.24
MTDN2022009736 Jennifer Zeitler Case # 318634	Consideration Amount:	\$ 70,000.00			
	Basic:		\$ 350.00	\$ 282.11	\$ 67.89
	SONYMA:		\$ 175.00	\$ 141.06	\$ 33.94
	Additional:		\$ 175.00	\$ 141.06	\$ 33.94
	Total:		\$ 700.00	\$ 564.23	\$ 135.77
MTDN2022011976 Lineage AFS Master RE LLC Case # 318670	Consideration Amount:	\$ 12,973,740.00			
	Basic:		\$ 64,868.50	\$ 20,887.30	\$ 43,981.20
	SONYMA:		\$ 32,434.25	\$ 10,443.65	\$ 21,990.60
	Additional:		\$ 32,434.25	\$ 10,443.65	\$ 21,990.60
	Total:		\$ 129,737.00	\$ 41,774.60	\$ 87,962.40
MTDN2022015664 E21 Lockport Properties LLC Case # 318964*	Consideration Amount:	\$ 1,103,845.54			
	Basic:		\$ 5,519.00	\$ 264.99	\$ 5,254.01
	SONYMA:		\$ 2,759.50	\$ -	\$ 2,759.50
	Additional:		\$ 2,759.50	\$ -	\$ 2,759.50
	Total:		\$ 11,038.00	\$ 264.99	\$ 10,773.01
MTDN2022018314 Peter Todenhagen, Jr Case # 318535	Consideration Amount:	\$ 316,000.00			
	Basic:		\$ 1,580.00	\$ 622.71	\$ 957.29
	SONYMA:		\$ 790.00	\$ 311.36	\$ 478.64
	Additional:		\$ 790.00	\$ 311.36	\$ 478.64
	Total:		\$ 3,160.00	\$ 1,245.43	\$ 1,914.57

*Case # 318964 apportioned to two tax districts, only one is included in the testing.

¹⁹ For greater detail on mortgage tax exemptions and eligibility, see Baseline Opinion §§ II, II(E).

The Auditor then took steps to compare the amounts recorded in the five relevant transactions to the State determination and the MT-4. The Auditor found that one transaction²⁰, in the amount of \$1,314.76, was missing from the MT-4 and the Clerk's Office had not provided a copy of the state determination to the Auditor. The Auditor contacted the Tax Commission to determine whether the State issued a determination of apportionment. The Tax Commission confirmed the determination and the Auditor was able to verify that the correct amount was collected. However, the Auditor could not determine whether the amount was distributed properly because that transaction was not included in the Auditor's test sample.

Recommendations:

The Auditor recommends that the Clerk's Office review this transaction to confirm that it was distributed properly. Management should examine all mortgage tax revenue reports on a monthly basis to verify that they contain accurate revenue amounts and can be reconciled to one another. The Auditor further recommends that the Auditee examine and test the mortgage tax calculations within its cashing system on an annual basis to confirm formulaic accuracy.

Comment #1: Documents Suggest that Only Recording Fees Were Collected.

During the randomized testing of mortgage tax calculations, the Auditor noted that one mortgage appeared to be recorded without taxes or an affidavit fee. Typically, this would indicate that an exemption was granted²¹. The consideration amount for the subject property was \$2,540,000.00. The Auditor attempted to retrieve more information on this transaction, but no additional detail was available and the Auditee provided no explanation for the lack of collection.

If a property is eligible for an exemption, an affidavit must be filed with the Clerk at the time of recording²². The Clerk's Office charges a five-dollar recording fee to file an affidavit. If the property at issue here was exempt, the Clerk should have charged an affidavit recording fee. If the property was not exempt, taxes should have been collected. The document receipt associated with this property demonstrated that Ontario County collected \$12,700.00 in Basic Tax. If this property was subject to apportionment, Erie County should have received some portion of that amount. However, no documentation indicating receipt of any funds related to the property was provided to the Auditor.

While the Auditor was provided access to NewVision to pull fieldwork data of recording pages and all documents filed with each mortgage sampled, there was limited opportunity for the Auditor to review and ask questions regarding the test samples pulled. As a result, the Auditor was unable to develop a sufficiently clear understanding of the multiple transaction types necessary to issue a formal finding for this particular transaction.

Recommendations:

The Auditor recommends the Clerk review the above-described receipt to ensure that the appropriate amount was received and that the revenue was distributed to the proper tax districts, NFTA and SONYMA.

C. Distribution:

The mortgage tax distribution process technically begins at the time of recording. Most mortgages will be calculated by NewVision and separated into different SWIS codes pending the monthly transfer. Others, however, must be apportioned by the Tax Commission prior to being distributed²³.

When a mortgage is recorded describing one or more properties that cover multiple jurisdictions, the tax amount is placed on hold²⁴. The Hold Report generated by NewVision will reflect this. The amount will remain on hold

²⁰ Case No. 317936 in the above table.

²¹ Transaction No.: 22007435; Document Sequence Number MTDM2021028929; Dated January 14, 2022.

²² See NYTL § 255. For more information on exemptions, see Baseline Legal Opinion § II(E).

²³ For a detailed description of the statutory distribution process, see Baseline Legal Opinion § III(A).

²⁴ Any state or municipal boundaries trigger an apportionment – state, county, city, town, and village.

until the Tax Commission apportions the mortgage and remits the values back to the Clerk's Office, which is done in the form of apportionment determinations. These documents assign apportionment case numbers, which state the amounts of taxes and proper jurisdictions to be paid. After a case is returned, the Clerk releases the proper tax amounts to the appropriate tax district, which can be found on the Release Report generated by NewVision.

The mortgage tax amounts that have been apportioned and released are listed individually on the MT-4. The Clerk prepares and sends the MT-4 to the Tax Commissioner and the Erie County Comptroller each month. The MT-4 is used to facilitate the Clerk's obligations under Article XI²⁵, serving as a reporting mechanism that details the amount of mortgage tax revenue collected by the Clerk's Office in the preceding month. The NFTA and SONYMA are supposed to receive their portion prior to the 10th of each month²⁶. The Clerk submits the MT-4 along with Basic Tax revenues to the Comptroller. The Comptroller signs the MT-4 report attesting to the receipt of the municipality's portion of the tax collected.

The Clerk currently prepares the New York State Mortgage Tax Semi-Annual Report (AU-202) for taxes collected showing the amounts to be distributed to each tax district for the Basic Tax revenue collected during the preceding six-month period. The Comptroller and Clerk should jointly complete the AU-202 and submit one copy each to the Tax Commission and the County Legislature. Once the County Legislature Chair signs the "warrant", which must be done prior to the 15th of June and December, the Basic Tax can be distributed to the tax districts.

Finding #1: The MT-4 Reported Incorrect Amounts Totaling \$156,340.04.

The Auditor found that mortgage tax revenue recorded on the MT -4 had 14 missing releases in April for a total of \$120,545.76. In May, four releases were missing for a total of \$35,794.28. The breakdown and detail of monthly apportionment totals, variances, and releases on the MT-4 are demonstrated on the next page.

NYS Apportionments Received vs. Amounts Released on MT-4

2022	NYS Apportionments Received by Clerk	Total Releases (Apportionments) Reported on MT-4	Variance
January	\$1,500.02	\$1,500.02	\$0.00
February	\$61,469.31	\$61,469.31	\$0.00
March	\$195,526.01	\$195,526.01	\$0.00
April	\$211,047.93	\$91,816.93	(\$120,545.76) *
May	\$114,090.12	\$78,295.84	(\$35,794.28)
June	\$25,506.33	\$25,506.33	\$0.00
July	\$31,653.68	\$31,653.68	\$0.00
August	\$240,942.15	\$240,942.15	\$0.00
September	\$24,161.23	\$24,161.23	\$0.00
October	\$143,270.24	\$143,270.24	\$0.00
November	\$68,283.16	\$68,283.16	\$0.00
December	\$12,387.00	\$12,387.00	\$0.00
Totals:	\$1,129,837.18	\$974,811.90	(\$156,340.04)

* Auditor had to adjust the original variance amount of \$119,231.00 to add an additional case that was not provided by the Auditee. After further investigation case #317936 in the amount of \$1,314.76 was provided by the Tax Commission, therefore the variance was adjusted to include that case.

After finding that 18 releases were not included on the MT-4 in April and May, the Auditor investigated each portion of tax revenue related to the missing releases to determine whether the amounts were properly distributed. The Auditor confirmed that a total of 39 apportioned amounts were connected to the missing releases. Of that total, 17 amounts were included in the Daily Transaction Detail and distributed to the appropriate

²⁵ Specifically NYTL § 261. For more information on the MT-4 and its proper use, see MT-4 Opinion, attached as Appendix C.

²⁶ Current practice is to wire an ACH payment to the NFTA while SONYMA is sent a check.

tax districts. The Auditor confirmed that three amounts, highlighted on the table below, had not been distributed. The Auditor was unable to reach a conclusion on the remaining 19 amounts because they were not included in the test sample.

Breakdown of Releases by Tax District

Transactions to be Reviewed	NYS Case	Tax District	NYS Amount	Month Processed by Clerk's Office
1	317936	North Collins	\$657.38	April
2	317992	Lancaster	\$1,375.77	April
3	317993	Boston	\$0.13	April
4	317994	T/ Tonawanda	\$521.20	April
5		Holland	\$1,633.80	April
6	317996	Hamburg	\$1,492.35	April
7	317997*	Cheektowaga	\$74.71	April
8		Buffalo	\$956.29	April
9	317998	Hamburg	\$7,983.01	April
10	317999	Cheektowaga	\$585.41	April
11	318015	West Seneca	\$466.88	April
12	318016	C/ Tonawanda	\$636.86	April
13		Cheektowaga	\$2,451.59	April
14		West Seneca	\$168.46	April
15	318019	T/ Tonawanda	\$343.27	April
16	318334*	Grand Island	\$1,051.72	May
17		Buffalo	\$2,734.48	May
18		C/ Tonawanda	\$856.96	May
19	318352	Aurora	\$2,192.64	May
20		Holland	\$1,307.36	May
21	318353	Aurora	\$3,091.62	May
22		Holland	\$1,843.38	May

* NYS case 317997 was not distributed and needs to be reviewed.
 * NYS case 318334, Buffalo's apportionment was missing and needs to be reviewed.

Recommendations:

The Auditor recommends that all 22 transactions be reviewed by the Clerk's Office to ensure that each amount was properly distributed. It should be noted that SONYMA and NFTA apportionments were not included in the test sample and need to be reviewed for accuracy.

i. Holds & Releases

The greatest number of individual issues appeared in the context of holds and releases. Navigating the apportionment process for multi-jurisdictional mortgages is admittedly complex. The likelihood of accurate reporting and distribution increases dramatically when reports reconcile to one another. During the course of fieldwork, the Auditor performed numerous tests designed to determine whether the Clerk's use of reports facilitated the correct distribution of mortgage tax revenue. These tests were done in a progressive manner and the results of those tests are described in Findings 2, 3, and 4 below. While performing those tests, the Auditor determined that the common thread leading to practical consequences²⁷ turned out to be presence on or absence from the BSC Report. This discovery led the Auditor to perform an additional test to compare the amounts on the BSC Report to amounts received by tax districts. As testing developed, the Auditor found that each step at which the hold and release process was examined resulted in a different category of error. The Auditor determined that a total of \$33,001.86 was not distributed to tax districts and state agencies, while \$12,060.14 was overpaid to tax districts and state agencies during the audit period.

The Auditor found that the Clerk uses the BSC Report as the sole source of information by which it populates the subtotal lines on the MT-4. This includes all four tax categories²⁸. The Auditor further determined that the

²⁷ i.e., Tax Districts not receiving Basic Tax revenue.

²⁸ Basic, Additional, Special, Assistance.

BSC Report was the definitive signal indicating whether revenue had been distributed. Therefore, all amounts that were absent from the BSC Report were never distributed. The Auditor was unable to determine where those amounts presently unaccounted for were ultimately diverted to.

General Recommendation:

The Auditor recommends that mortgage tax revenue be segregated into separate, single -purpose accounts. At minimum, there should be one account for single -jurisdiction mortgages and Erie County's share of apportionments and a second account for mortgage tax revenue on hold from which other counties can be paid where appropriate²⁹. Kept separate, revenue totals can be easily reconciled to reports and errors affecting mortgage tax payments along with other financial reporting can be identified. Comingling mortgage tax revenue with County funds or other agency amounts opens the door to misallocation and misrepresentation of financial data. Furthermore, comingling funds to this extent renders fraud detection practically impossible.

Finding #2: A Variance of \$17,660.79 between the Hold Report and Release Report Indicates that the Variance Amount was Not Distributed.

During testing, the Auditor found that mortgage tax revenue recorded on the Release Report did not reconcile to the corresponding amounts taken off the Hold Report. This variance indicates the presence of distribution errors to the tax districts and state agencies.

These distribution errors were determined by taking the monthly releases from the Hold Report (Column A) and subtracting the sum of actual amounts released and distributed (Column B) and amounts paid to other counties (Column D). These calculations should net to zero. However, testing found that only two months were entirely free from distribution errors.

Summary of Variances Between the Holds Released (Unapportioned) and Total Amount Released (Apportioned)						
2022	A NewVision Unapportioned/Hold Report (Net Holds Released)	B NewVision Apportioned/Released Report (Total Released)	C Variance (Column A minus B)	D Amount Paid to other counties Per State Determinations	E Sum of NewVision Released Report & Paid to other Co. (Sum of B + D)	F Variance between Holds Released and Total Amount Released (Column A and E should Equal)
January	\$0.00	\$87.50	(\$87.50)		\$87.50	(\$87.50)
February	\$0.00	\$56,733.31	(\$56,733.31)	\$1,242.69	\$57,976.00	(\$57,976.00)
March	\$241,925.00	\$190,069.01	\$51,855.99		\$190,069.01	\$51,855.99
April	\$175,167.00	\$209,010.93	(\$33,843.93)	\$15,975.07	\$224,986.00	(\$49,819.00)
May	\$153,130.00	\$115,667.92	\$37,462.08	\$15,644.88	\$131,312.80	\$21,817.20
June	\$3,936.00	\$23,793.27	(\$19,857.27)	\$3,292.73	\$27,086.00	(\$23,150.00)
July	\$33,479.00	\$30,593.63	\$2,885.37	\$2,885.37	\$33,479.00	\$0.00
August	\$79,165.00	\$65,278.75	\$13,886.25	\$12,511.25	\$77,790.00	\$1,375.00
September	\$1,200.00	\$759.49	\$440.51	\$440.51	\$1,200.00	\$0.00
October	\$146,040.00	\$136,105.23	\$9,934.77	\$8,812.15	\$144,917.38	\$1,122.62
November	\$94,638.79	\$59,490.83	\$35,147.96	\$15,214.06	\$74,704.89	\$19,933.90
December	\$29,654.00	\$12,387.00	\$17,267.00		\$12,387.00	\$17,267.00
Totals:	\$958,334.79	\$899,976.87	\$58,357.92	\$76,018.71	\$975,995.58	(\$17,660.79)

**Note: Unapportioned should be the sum of Apportions Released and Paid to other counties.*

Recommendations:

The Auditor recommends that the Clerk's Office reconcile the Hold Report against the Release Report on a monthly basis and verify that the apportionment amounts are accurately distributed in the manner designated by the Tax Commission.

²⁹ In particular, a separate account for holds is required by the MT-16, a guidance document issued by the Tax Commission to instruct recording officers on mortgage tax processes.

Finding #3: Seven Mortgages That Received State Determinations Were Incorrectly Reported on the MT-4 and Not Distributed to Tax Districts, SONYMA or NFTA.

In 2022, the Auditor found seven mortgages that were included on the Hold Report, corroborated by a State Determination, and received by the Clerk’s Office but were not distributed to the proper tax districts or outside agencies. These amounts were incorrectly reported on the MT-4.

During fieldwork, primarily based on interviews with the Auditee and observing procedures, the Auditor determined that if a mortgage on hold received a State Determination, it was released in the NewVision System, and it would be reported on the Release Report which identifies the tax districts and the amounts they would receive, along with NFTA and SONYMA apportionments. Through testing it was determined that if the mortgage was released from hold but did not appear on the Release Report, the tax district or outside agencies did not receive the funds. A breakdown of undistributed payment amounts found by the Auditor that were not received by tax districts, SONYMA, and the NFTA are described on the table below.

Summary of Missing Cases

Tax District & Case #	Missing from NewVision Released Report	Outside Agency & Case #	Missing from NewVision Released Report
T/ Aurora		SONYMA	
*317739	\$ 2,735.92	318219	\$ 167.50
Total:	\$ 2,735.92	319254	\$ 1,783.70
Elma		318014	\$ 103.03
*317739	\$ 5.08	Total:	\$ 2,054.23
Total:	\$ 5.08	Special Assistance (NFTA)	
Cheektowaga		*317739	\$ 1,370.50
317997	\$ 74.71	317997	\$ 515.50
318219	\$ 164.01	318929	\$ 350.00
318473	\$ 1.03	Total:	\$ 2,236.00
Total:	\$ 239.75	Additional (NFTA)	
Buffalo		*317739	\$ 1,345.50
317997	\$ 956.29	317997	\$ 490.50
318219	\$ 170.99	318219	\$ 167.50
318473	\$ 178.97	318473	\$ 65.00
319254	\$ 3,567.39	318929	\$ 325.00
318014	\$ 206.05	319254	\$ 1,783.70
Total:	\$ 5,079.69	318014	\$ 103.03
Lackawanna		Total:	\$ 4,280.23
318929	\$ 99.30	SONYMA/NFTA Total:	\$ 8,570.46
Total:	\$ 99.30		
West Seneca			
318929	\$ 600.70		
Total:	\$ 600.70		
Town Total:	\$ 8,760.44	Grand Total:	\$ 17,330.90

*Note: NYS Case 317739 was reported on MT-4 as released; however, was still on the Hold Report as of Dec. 31, 2022 and remains undistributed.
 All other cases listed above were removed from the Hold Report but were not distributed.

More concerning to the Auditor is that the revenue totals relating to six³⁰ of those seven cases were removed from the Hold Report without being moved to the Release Report. The Auditor confirmed that those amounts were never distributed, even though they were listed as released on a MT-4, as described in table below. All seven amounts are presently unaccounted for³¹.

³⁰ NYS Case 317739 remained on the Hold Report from December 2021 through December 2022.

³¹ The mortgage associated with Case Number 317739 was placed on hold in October 2021 and remains there.

Cases Reported Incorrectly on MT-4

NYS Case Number	Amount missing from NewVision Released & BSC Reports	Month Reported on MT-4	Comments:
317739	\$ 5,457.00	Mar-24	on the MT-4 but not distributed, remains on hold
317997	\$ 2,037.00	Apr-22	missing from the MT-4, not distributed
318219	\$ 670.00	May-22	on the MT-4 but not distributed
318473	\$ 245.00	Jun-22	on the MT-4 but not distributed
318929	\$ 1,375.00	Aug-22	on the MT-4 but not distributed
319254	\$ 7,134.79	Nov-22	on the MT-4 but not distributed
318014	\$ 412.11	Nov-22	on the MT-4 but not distributed
<i>Total:</i>	\$ 17,330.90		

Recommendations:

This finding exemplifies the false sense of confidence that the MT-4 can provide. Because the Clerk's Office bypasses the reconciliation process when completing the MT-4, using only the apportionment documents received from the Tax Commission to populate its release totals, apportionment mortgages can be reported as released without having actually been. Therefore, an assumption that MT-4 releases have been distributed without reconciling the necessary reports allows such errors to go undetected. The Auditor recommends that the Clerk's Office reconcile the Release Report to the Hold Report and the State Determinations for each month prior to recording released mortgages on the MT-4. This will ensure that all amounts apportioned by the Tax Commissioner are distributed to the tax districts and agency recipients.

Finding #4: Five Mortgages Apportioned by New York State were Released and Distributed Incorrectly.

During fieldwork, the Auditor reviewed the State's Determinations of the Basic Tax revenue that was distributed by the Clerk's Office to the tax districts. As demonstrated by the table below, the Auditor found that five amounts released in the months of May and October were distributed in an erroneous manner. Ultimately, seven tax districts received more or less revenue than they were entitled to, and certain portions are presently unaccounted for.

For example, in one such case, three tax districts should have received a portion of mortgage tax related to the property. The Auditor found that the Town of Hamburg was paid double the amount to which it was entitled, and the Town of Cheektowaga and the Town of Tonawanda received no Basic Tax revenue whatsoever for mortgages associated with case numbers 319113 and 319114. Even though Hamburg's portion was doubled, the total amount that was due to the three tax districts was not fully disbursed. The remainder of that amount is presently unaccounted for. Double payments of this nature occurred in four of five cases described here. There was no double payment in the remaining case; instead, there was only one tax district that received any revenue at all.

The issues did not end here. When double payments were first detected, the Auditor reviewed the BSC Reports and MT-4s. The Auditor found that for each case, the Clerk had copied the correct release amount from the State's Determination directly to the MT-4. However, because the amounts were incorrectly stated on the Release Report, the BSC Report totals were incorrect. Because the Clerk uses the BSC Report to fill in the subtotal on the MT-4, the subtotals reported to the Tax Commission were incorrect. Thus, all other totals on the MT-4 calculated using the subtotals were similarly incorrect.

Breakdown of Payment Discrepancies by Tax District

Tax District	Amount Overpaid (doubled)	Amount Underpaid (missing)
Buffalo		
318289	\$ -	\$ 389.99
318334	\$ -	\$ 2,734.48
319117	\$ -	\$ 3,552.86
<i>Total:</i>	\$ -	\$ 6,857.33
Lancaster		
318289	\$ -	\$ 345.53
<i>Total:</i>	\$ -	\$ 345.53
T/ Tonawanda		
318289	\$ 286.94	
319113	\$ -	\$ 79.47
319114	\$ -	\$ 124.52
<i>Total:</i>	\$ 286.94	\$ 203.99
C/ Tonawanda		
318334	\$ 856.96	\$ -
<i>Total:</i>	\$ 856.96	\$ -
Grand Island		
318334	\$ -	\$ 1,051.72
<i>Total:</i>	\$ -	\$ 1,051.72
Cheektowaga		
319113	\$ -	\$ 1,042.85
319114	\$ -	\$ 1,833.74
<i>Total:</i>	\$ -	\$ 2,878.39
Hamburg		
319113	\$ 473.38	\$ -
319114	\$ 741.74	\$ -
<i>Total:</i>	\$ 1,215.12	\$ -
Tax District Totals	\$ 2,339.02	\$ 10,934.96

The Auditor also found that Additional, Special, and Assistance tax amounts were doubled in four of five transactions. When asked, the Auditee had no explanation for how the discrepancies occurred, or where the remaining funds ended up. The state agencies were only double paid when a tax district was double paid. In case number 319117 one tax district received its distribution and the other tax districts apportionment was missing, the state agencies were paid the correct amount.

Breakdown of Payment Discrepancies to Outside Agencies

Tax District	Amount Overpaid (doubled)	Amount Underpaid (missing)
SONYMA		
318289	\$ 491.23	\$ -
318334	\$ 2,321.58	\$ -
319113	\$ 797.75	\$ -
319114	\$ 1,250.00	\$ -
<i>Total:</i>	\$ 4,860.56	\$ -
Additional (NFTA)		
318289	\$ 491.23	\$ -
318334	\$ 2,321.58	\$ -
319113	\$ 797.75	\$ -
319114	\$ 1,250.00	\$ -
<i>Total:</i>	\$ 4,860.56	\$ -
NFTA/SONYMA Totals	\$ 9,721.12	\$ -

Recommendations:

The Auditor recommends the Clerk's Office reconcile the Release Report to the State's Determinations in order to verify that the mortgage tax revenue on hold was released properly and accurately to the tax districts and outside agencies.

As stated in multiple findings, the Clerk’s Office needs to reconcile mortgage tax revenue collected to accurately complete the MT-4 instead of bypassing the reconciliation process that is allowing multiple errors to go undetected.

Finding #5: One Apportioned Mortgage Was Never Distributed.

When reviewing State’s Determinations for 2022, the Auditor found one mortgage with a Tax Commission case number³² totaling \$4,736.00 was reported by the Clerk’s Office on the MT-4. However, no record of this mortgage could be located on any other reports maintained by the Clerk, including the Daily Transaction Report.

The Auditor was unable to determine where this mortgage came from or whether tax revenue had actually been collected. According to the Tax Commission, this mortgage was recorded in October 2021 and returned to the Clerk’s Office in February 2022. However, the mortgage was not included on the Hold Report from the prior year, and it was not included on the Release Report for any of the months in 2022. The Auditor determined that because the amount was not reported on the Release Report, the amount was not distributed. Because the Clerk’s Office bypasses the reconciliation process when completing the MT-4, the releases were subtracted from the subtotal which did not include these amounts to start. Therefore, the mortgage tax collected that is recorded on the MT-4 was understated by nearly \$5,000.00 due to this case alone.

The Auditee had no explanation for how this apportionment materialized and could provide no documentation indicating that revenue was ever collected.

Breakdown of Undistributed Mortgage Tax Revenue

NYS Case #:	Tax District:	NYS Apportionments:	Undistributed amount
317586	Hamburg	\$1,000.56	\$1,000.56
	Eden	\$1,367.44	\$1,367.44
	SONYMA	\$1,184.00	\$1,184.00
	Additional (NFTA)	\$1,184.00	\$1,184.00
	Total	\$4,736.00	\$4,736.00

Recommendations:

The Auditor recommends that the Clerk direct NewVision to create separate reports that reflect the monthly mortgage tax revenue placed on hold and apportioned revenue released so the Clerk’s Office can reliably compare those reports against the State’s Determinations.

It must be noted that the Auditee stated the Release Report is used as a tool to verify the State Determinations monthly against the MT-4, but it is apparent that is not taking place. As a result, errors and omissions are not being detected. This finding provides additional evidence that the Clerk’s Office is only using the State’s Determinations to record the releases on the MT-4, not what has actually been processed and distributed in the NewVision System. If the Auditee had referenced the Hold and Release Reports and compared them to the State’s Determinations, it would have detected the mistake. Thus, the Auditor recommends that the Clerk’s Office perform monthly reconciliations of actual mortgage tax revenue collected to complete the MT-4.

Finding #6: Mortgage Tax Revenue in the Amount of \$29,654.00 was Unaccounted For.

While reconciling the Hold and Release Reports for the relevant audit period, the Auditor discovered that in one instance, a mortgage amount was placed on hold, but was never released or reported on the MT-4. When the

³² 317586 (February 2022).

mortgage was recorded, the Clerk collected and receipted \$29,654.00³³. The transaction was placed on hold in November 2022 but had been removed from the Hold Report by December 2022.

Typically, when a mortgage is on the Hold Report one month and gone the next, it may indicate that the hold was released, and the amount was distributed. The amount should be found on the Release Report. In this instance, the Auditor evaluated the Release Reports, MT-4s and State Determinations for November and December 2022 but could find no indication that the amount had been released or distributed.

In an effort to investigate further, the Auditor reached out to the Tax Commission to confirm whether the Clerk's Office sent a Statement of Facts pertaining to this hold. The Tax Commission confirmed that a case number was assigned to the mortgage and a determination of apportionment was sent to the Clerk's Office. However, the amounts associated with this mortgage are presently unaccounted for.

Hold Report for November 2022

MTG on Hold Sum. - Unapport- Erie County, New York		Page : 1 of 1
Through 11/30/2022		ALL LOCATIONS
Report Date: 12/19/2022 12:47:32 PM		ALL USERS
		ORNY 15 072005
Serial Number	Mortgagor	Total Tax
MTDK2019010900	SMITH JUSTIN J	1,723.00
MTDK2019020316	400 INTERNATIONAL DRIVE ASSOCIATES LLC	4,572.00
MTDL2020016245	TAFELSKI ERIE	0.00
MTDL2020019535	VIOLANTE TIMOTHY	3,735.00
MTDM2021002542	HARPST ETHAN	1,695.00
MTDM2021011987	NAUGHTON JEFFREY J	1,375.00
MTDM2021021376	CORP ROBERT MACWILLIAMS	5,457.00
MTDN2022000955	SJR FOUR LLC	2,240.00
MTDN2022010704	JOMEDA PROPERTIES LLC	2,712.50
MTDN2022015068	INCT HOLDINGS LLC	110,080.00
MTDN2022016238	MILE&A HALF TO GO LLC	11,842.00
MTDN2022016775	LET HOLDINGS LLC	6,208.00
MTDN2022017044	CJS DEVELOPMENT SINGLE LLC	7,504.00
MTDN2022017053	MARTIN JAMES	11,200.00
MTDN2022017591	SILVER LINING HOMES LLC	10,200.00
MTDN2022018605	3095 HARLEM ROAD INC	29,654.00
MTDN2022019076	ROLLING MEADOWS FARM LLC	27,900.00
MTDN2022019145	SCHILLING STEPHANIE LEE	775.00
MTDN2022019221	DELEVAN PROPERTY HOLDINGS LLC	3,750.00
		242,822.50

Recommendation:

The Auditor recommends that this transaction be reviewed by the Clerk's Office to determine whether the mortgage tax was distributed properly to the appropriate tax districts and state agencies.

Finding #7: Five Mortgages Apportioned by New York State Were Not Placed on Hold in NewVision.

A multi-jurisdictional mortgage that is filed with the Clerk's Office requires the Tax Commission to determine the apportionment amounts to be distributed to appropriate tax districts. Upon receipt and recording at the Clerk's Office, the full amount of mortgage tax collected is placed on hold and the proper paperwork is forwarded to the Tax Commission for apportionment. Once received, the Tax Commission assigns a case number, determines the apportionment values, and ultimately notifies the Clerk's Office.

During testing, the Auditor found five mortgages that were assigned case numbers by the Tax Commission but were not on the Hold Report. The Auditor could not verify the original amount received by the Clerk relying solely

³³ Serial Number: MTDN2022018605. A commercial mortgage was recorded for 3095 Harlem Road in Cheektowaga.

on the State Determinations. To further test these transactions, the Auditor evaluated the Release Reports to verify whether the apportioned amounts were distributed. In each instance, the correct amounts were located on the Release Report and correctly distributed according to the State's Determination. However, the Auditor could not verify that the amount released was the amount collected.

Together the five cases represented in the table below amount to \$58,063.50 in mortgage tax revenue. The Auditor found that each case had been apportioned and was included on the Release Report. The Auditor also found that none of those five cases were ever included on the Hold Report – a necessary and concurrent step in the receipting process. Thus, the Auditor found that all five cases were released and distributed but never placed on hold. The Auditor asked the Auditee about these particular cases and what impact the cases would have on revenue totals in the month they were collected and not placed on hold. The Auditor was never given an answer.

Recording a mortgage on the Release Report without recording the same on the Hold Report is inconsistent with the process described by the Auditee and observed during fieldwork. This deviation from the stated procedure raises a number of questions regarding the integrity of the financial data, none of which the Auditor was able to concretely answer with the information provided.

As a result of this procedural departure, the mortgage amounts for the five cases could be paid out twice. If a mortgage is not placed on hold, there is nothing distinguishing that particular amount from the larger pool of mortgage tax revenue. The amount could end up in the revenue total for the month that the mortgage was originally recorded and paid out. Later, when the mortgage is apportioned by the Tax Commission and subsequently included in the Release Report, the apportioned amount would be included as a release on the MT-4 in the month the case was released and paid out a second time. Ultimately, the Clerk's Office would remit a greater amount of mortgage tax than it collected, causing the Clerk's bank account to be short of funds and would require use of County funds to pay obligations that should have occurred only once.

Summary of Cases Not Found on Hold Report

NYS Case Number	NewVision Released Report - Amt. Dist.	Month Released & Distributed
317509	\$ 87.50	Jan-22
317584	\$ 750.00	Feb-22
317585	\$ 12,030.00	Feb-22
317587	\$ 4,000.00	Feb-22
317588	\$ 41,196.00	Feb-22
Total:	\$ 58,063.50	

Recommendations:

To address the immediate issue, the Auditor recommends that the Clerk's Office promptly review these five cases to ensure that all money was properly accounted for and distributed accurately as determined by the Tax Commission. This includes reporting all misallocations to the Tax Commission as required by Article XI³⁴. All undistributed funds that can be located should be included in the next semi-annual distribution.

To avoid preventable issues such as these in the future, the Clerk must address their Office's failure to reconcile accounts and keep funds segregated. The Auditor recommends that the Clerk's Office reconcile the Hold Report to the Release Report on a monthly basis in order to verify that the amounts placed on hold were released and distributed based on the State Determinations. This will allow the Clerk's Office to detect errors in the NewVision system prior to remitting the funds to the County and outside agencies.

Furthermore, the Auditor recommends that the Clerk take immediate steps to discontinue the practice of depositing mortgage tax revenue into the Concentration Account and create a separate Trust and Agency

³⁴ See NY TAX § 261.

Account to maintain mortgage tax revenue. The Concentration Account holds all monies processed through the Registrar Division. Comingling agency funds with County funds is a fiduciary breach, but the lack of a reconciliation process all but ensures that errors in cash handling and reporting will not be detected. The MT-16 document provides further guidance in this area and the Auditor recommends that the Clerk take advantage of that resource³⁵.

ii. Basic Tax Interest

Because Basic Tax is only distributed semi-annually, the amounts collected under that specific statutory authority are held by the Comptroller’s Office until the semi-annual distribution occurs in June and December. While the Comptroller is not legally obligated to invest Basic Tax revenue, it does so on behalf of Erie County’s cities, towns, and villages. Once Basic Tax revenue is invested, its treatment is governed by applicable legal principles³⁶. Interest is not reported until the month following the end of the relevant principal recording period. Therefore, there were three semi-annual distributions pertaining to the audit period that the Auditor reviewed. The Cash Management Unit within the Comptroller’s Office Division of Accounting invests Basic Tax and ultimately completes a three-step process pertaining to interest revenue generated thereon. First, interest is earned; second, interest is posted; and finally, the interest earnings are transferred from revenue-generating accounts to cash accounts, which enables distribution.

During two six-month recording periods – ending in April and October according to Cash Management – spreadsheets were maintained listing the principal and associated interest earning calculations applicable to the relevant six-month interval. When Cash Management receives each monthly Basic Tax distribution from the Clerk, it is promptly invested. At the end of the principal recording period, the Comptroller’s Trust Unit sends the principal and interest figures to the Clerk’s Office to prepare the AU-202.

There are a number of reasons why variances could occur in this context, but two causes are the most likely. First, categorization mistakes could occur between CD investments and money market investments. The former generates interest on a 360-day cycle, while the latter generates interest on a 365-day cycle. If Cash Management were to incorrectly categorize the investment in the County’s accounting system, the calculations would use the wrong denominator and the totals would be affected. Second, the bank could have failed to process the transaction in a timely manner and neglected to backdate it. If Cash Management does not carefully review the transaction detail and contact the bank when backdating does not occur, fewer days of interest earnings would be remitted back, and the totals would be lower.

Finding #8a: Interest Amounts Were Incomplete.

Summary of Incomplete Interest Payments

Semi-Annual Distribution Date	Interest Paid-Out	Interest that should have been paid-out	Variance
6/13/2022	\$ 1,225.90	\$ 1,286.59	\$ (60.69)
12/8/2022	\$ 12,006.33	\$ 12,165.19	\$ (158.86)
6/13/2023	\$ 88,810.03	\$ 94,654.54	\$ (5,844.51)
Totals:	\$ 102,042.26	\$ 108,106.32	\$ (6,064.06)

In evaluating and testing the processes of the Comptroller’s Cash Management and Trust Units for handling interest, the Auditor found that the interest paid out to tax districts in the June 2022 semi -annual distribution was underpaid by \$60.69. This variance was the result of several errors that were discovered during testing. Money market interest was accounted for twice, once as prior interest and once as an adjustment. In addition, money market interest was not transferred to the proper GL account for distribution.

³⁵ MT-16, Ch. 11.1-4, 11.3-a.

³⁶ See Baseline Opinion § IV(A).

The interest paid out to tax districts in the December 2022 semi-annual distribution was underpaid by \$158.69, which was also the result of several errors. First, the Trust Unit included incorrect prior interest of \$192.57 which was later adjusted to reflect the correct amount of \$96.28. Next, \$2,518.16 of money market interest was not transferred to the proper GL account but was distributed. Finally, \$351.43 of money market interest was not transferred to the proper GL account or included in the Trust Unit's reconciliation for mortgage tax distribution.

Finally, the interest paid out to tax districts in the June 2023 semi-annual distribution period was underpaid by \$5,844.51. In an interview with the Cash Management and Trust Units, the Auditor was informed that the discrepancy was the result of a failure to include money market interest in the distribution total. Additionally, \$2,533.94 of the variance total was not transferred to the proper GL account for payout. There was a lack of communication between the Cash Management and Trust Units regarding adjustments to the interest amounts from previous months, which lagged due to the cut-off date used. The most concerning example of this practice of making adjustments to the following distribution occurred in the June 2023 distribution. In this case, all the interest attributed to the final month of principal collection was omitted from the June 2023 distribution. To test the Auditor's theory that the interest was delayed, the Auditor reviewed the AU -202 for the December 2023 distribution and found that the entire amount, exceeding \$40,000.00, was recorded as an adjustment to be distributed at the end of 2023.

Finding #8b: Money Market Interest was Not Distributed on Time

If interest amounts were reported to the Clerk's Office and included in the semi-annual distribution totals, those amounts will be paid out to the tax districts. However, during testing, the Auditor determined that on several occasions Cash Management neglected to transfer the reported interest amounts to the GL account prior to distribution. While these errors do not affect the payouts to the tax districts, they cause the GL account to register an insufficient balance.

During the audit period, the interest rates for CD and money market investments were virtually identical. As a result, Cash Management only returned to CDs when interest rates began to meaningfully climb in late 2022 and early 2023. The calculation issues discussed in Finding #8a also contributed to the delay noted here. The logical resolution to the variance described in the table above would be to make an adjustment and apply it to the following distribution.

This is problematic for two reasons. First, a core tenet of property law wherein the interest must follow the principal is not adhered to. Because the accounts maintaining Basic Tax should be zeroed out every six months, interest is not following principal in the short term. Second, and more importantly, an adjustment applied to the next distribution results in incorrect amounts being paid to local governments. Since interest is prorated to the amount of principal that each municipality generates during a six-month period, and no two six-month periods will be proportionally identical, an adjustment made to a current period referring back to the previous period will alter the totals that each municipality receives.

The Auditor found the correct principal amount was ultimately distributed to local governments. The discrepancies among interest amounts earned, paid and posted resulted in the variances described above.

Recommendations:

The Auditor recommends that the Comptroller's Accounting Division, which includes Cash Management, implement a policy to review and approve the Trust Unit's semi-annual mortgage tax reconciliations. Managerial review will ensure that all interest earned is recorded and transferred accurately and timely in the County's accounting system and included in the semi-annual mortgage tax disbursement to the tax districts in a timely manner. Per Erie County policy, adequate managerial oversight of accounting activities is necessary to ensure that controls are functioning as intended and that errors or unauthorized activity are detected. This allows

management to intervene and prevent such issues or, at minimum, to promptly address them before the impact to the County becomes more significant.

The Auditor further recommends that interest earned on the Basic Tax revenue be paid to tax districts in the same semi-annual distribution as the principal amount, rather than adding it to the next distribution payments. Consolidating this process will increase the efficiency of Cash Management and Trust functions in this area and reduce the likelihood that interest payments are delayed or missed. Consolidation will also increase the likelihood that the treatment of interest revenue will adhere to applicable legal authority. If investments are scheduled to mature at the proper interval, there is no reason that interest payments should be delayed.

The Auditor must note that, following multiple meetings with the Trust and Cash Management Units, the Auditor was provided with revised mortgage tax cutoff calculations that confirmed the Auditor's findings. The Auditor was also informed that going forward, Cash Management will begin using a June 1st cutoff to post interest to the first semi-annual mortgage tax distribution and a December 1st cutoff for the second.

Comment #1: Comptroller's Office Comingled Mortgage Tax Funds with Other County Trust Funds.

Through evaluation of investments by the Comptroller's Office, the Auditor found that Basic Tax funds were comingled with other funds in the Comptroller's Trust Account.

Approximately a decade ago, the Comptroller's Office maintained a checking account with HSBC that was specifically used for Basic Tax revenue. Each month, the Clerk would deposit Basic Tax in the HSBC account. Once received, Cash Management would ascertain interest rates based on revenue collection to invest primarily in CDs. One of the primary reasons that CDs were the instrument of choice is the ability to segregate the Basic Tax revenue from other amounts by investing it in a different classification. The CDs would eventually mature in the HSBC account, where the money would be simply distributed once semi-annual distribution warrants were signed. Importantly, the distinction would prevent the Basic Tax CD investments from appearing in the money market totals.

Over the next five years, HSBC left the Buffalo market and its successor, First Niagara Bank, was acquired primarily by KeyBank. Also, during that time, the Comptroller's Office consolidated its holdings into one bank, M&T. At this point, there was no longer a separate checking account into which Basic Tax could be deposited. Instead, the Clerk would make monthly deposits into the Comptroller's Trust Account. The Comptroller continued to follow the same process it previously had, with one major difference. Instead of having CDs mature in a segregated checking account specifically for mortgage tax, the CDs matured in the Trust Account, which contained a litany of other funds.

Recommendations:

The Auditor recommends the Comptroller's office re-establish a separate account for mortgage tax funds. Erie County Policy requires the use of an "agency fund to account for assets held in a trustee or agency capacity for others." Therefore, since the County has no entitlement to mortgage tax revenues and maintains custody of them only for collection purposes as prescribed by Tax Law, those amounts should be held separately from County funds and other trust holdings.

The Auditor further recommends that Cash Management exclusively invest Basic Tax revenue in CDs during the accumulation period. After the maturation date, the principal and interest can be invested via money market for the period between the cutoff date and the statutory distribution date. This will standardize the process, allowing Cash Management to review the details of semi-annual transactions, substantially segregate funds, and reduce the likelihood of errors.

iii. Semi-Annual Basic Tax Distribution

Finding #9: The Comptroller's Accounting Division Lacks Managerial Review over ACH and Check Disbursements Prior to the Semi-Annual Distribution.

When the time comes to remit Basic Tax amounts to the cities, towns, and villages, the Comptroller's Accounting Division sends each tax district a lump sum of revenue to which they are entitled. Most tax districts are paid by ACH, but six tax districts still receive paper checks. During interviews with the Trust Unit, the Auditor was informed that the same individual is responsible for the preparation and distribution aspects of Basic Tax transmittal. It was also stated that this individual creates ACH distributions and can create a vendor file which could lead to misallocation of mortgage tax revenue. The Auditee disclosed that there was no managerial oversight involved in the process. While the Auditor found no evidence of mistakes or misconduct in this part of the process, there is no segregation of duties as required by Erie County Policy.

Recommendation:

The Auditor recommends that the Accounting Division implement the system of separating the review that is already in place for most functions in the Comptroller's Office. Specifically, the Auditor recommends that one individual prepare the transmittals while a second individual in a managerial position review and release the payments.

Comment #2: Semi-Annual Distribution Process.

The Auditor found that the Comptroller's Accounting Division could take on a larger role in semi-annual distribution of mortgage tax revenue. Specific, granular guidance from the Tax Commission in this area is lacking, and the Auditor stipulates that both Offices executed the process in good faith. Nevertheless, the current allocation of duties between the two offices does not align with the text of Article XI and misses opportunities for the Clerk and Comptroller to cooperatively ensure the accuracy and reliability of mortgage tax distribution.

Each month, the Clerk's Office is supposed to deposit the prior month's mortgage tax revenue into an account held by the Comptroller's Office before the 10th. Once the money has been turned over, The Clerk sends a signed MT-4 to the Comptroller's Office listing the revenue turned over. If the amount stated on the MT -4 matches the amount in the Comptroller's Basic Tax account, the Comptroller or his designee signs the MT-4 and returns it to the Clerk. The Comptroller's Cash Management and Trust Units are responsible for maintaining and distributing Basic Tax revenues to the cities, towns and villages. Once received, Cash Management invests the Basic Tax revenue so that the maturity date will align closely with the semi-annual distribution dates.

Currently, the Trust Unit reconciles the mortgage tax principal and interest before notifying the Clerk's Office of the total semi-annual interest earnings amount to be added to the distribution totals. The Clerk's Office prepares the AU-202, a report breaking down the total amount of mortgage taxes to be distributed to the local governments and submits it to the Tax Commissioner for approval. Upon receiving State approval, the Clerk's Office will forward the approved report to the County's Department of Real Property Tax Services (RPT). Since villages do not receive mortgage tax revenue directly, their portions are taken from the share of the town in which the village sits. RPT currently prepares a spreadsheet showing the proper allocation of revenue between the two, based on assessment values and a statutory formula³⁷. Once the values are calculated, RPT sends the spreadsheet and signed Tax Warrants to the Trust Unit for distribution.

Recommendation:

The Clerk's Office should consider transferring additional responsibilities related to calculating the Basic Tax amounts that are distributed to the local municipalities to the Comptroller's Accounting Division. Under New York Tax Law, the treasurer, not the recording officer, is responsible for ensuring that Basic Tax amounts are carved up proportionately and facilitating distribution to local governments. In order to accomplish this, the Clerk's Office would need to deliver sufficient information to allow the Comptroller to confirm that totals are accurate, and reports reconcile. At minimum, the Clerk will need to send the following documents to the Accounting Division each month alongside the MT-4:

- Monthly BSC
- Monthly Hold Report

³⁷ Once the town receives its distribution, it must forward the village's share.

- Monthly Release Report
- State Apportionments
- Daily Transaction Details by tax jurisdictions

In addition to legal compliance, successful completion of this recommendation will result in a greater degree of efficiency, fewer moving parts in a fiduciary process, and stronger safeguards against theft, fraud, errors, and misallocation. Furthermore, this collaborative arrangement would assist the Comptroller in discharging Charter-mandated oversight responsibility of "funds for which the County is responsible."³⁸ The back and forth between the Clerk and Comptroller concerning interest amounts would no longer be necessary.

The Clerk and Comptroller's Accounting Division need not reinvent the wheel in this instance. Discussions with other counties have revealed a practical blueprint that should ensure the smooth transfer of information between offices as well as accurate reporting and distribution. One of the most impactful changes that can be made to affect the transfer is to reconfigure NewVision so that it can interface directly with the County's Accounting System. If NewVision cannot do that, the system should be replaced with a vendor who can. At minimum, any extension or renewal of the NewVision contract must include stronger language requiring compatibility of mortgage tax data with the County's accounting system. Furthermore, throughout this audit and the previous, it became apparent that the NewVision contract requires additional, plain language clarifying that the Clerk's Office is not a party to the contract, it is a beneficiary. Catalis, the company which owns and administers the New Vision system, is contracted by Erie County, and must be responsive to inquiries from the Comptroller and Administration, not just the Clerk.

Still, recommendations throughout Sections B and C noted above, describing how the Clerk can properly segregate mortgage tax amounts from its other funds and proper methods of reconciliation, are critical to creating an effective process that complies with Article XI. Once this is done, the Clerk need only add supplemental documentation to what it already provides.

The Clerk's Office already sends the Basic Tax amount to the Comptroller's Cash Management Unit each month as required by law. When the Clerk makes that monthly transfer, it should include daily and monthly reports that have been properly reconciled with the MT-4. The Comptroller's Accounting Division should review the Clerk's reports to verify the accuracy thereof. When preparing the semi-annual report to submit to the County Legislature, the Comptroller should use the MT-4 Statements and the information contained on the daily and monthly reports to arrive at its basic tax totals to be distributed to municipalities. The Comptroller should engage with the Clerk, the Department of Real Property Tax Services, and the State Tax Commissioner to obtain other relevant information such as formulas, guidance, and assessed property values. The Comptroller should explore whether available programs or software would be beneficial to the Accounting Division in completing this task.

iv. Additional Distribution Comments

Comment #3: The Basic Tax Summary Report Incorrectly Labeled Mortgage Tax Revenue Categories.

The NFTA and SONYMA, the state agencies which are entitled to a portion of mortgage tax revenue generated in Erie County, heavily rely on these amounts for operating expenses. Both amounts exceed half a million dollars in any given month, and NFTA receives roughly twice the amount that SONYMA does. While testing mortgage tax revenue collected by the Clerk's Office, the Auditor found that Additional and Special Tax totals were mislabeled on the BSC Report. The baseline that the Auditor used for this observation was the categorical breakdown of revenues on the MT-4.

³⁸ Erie County Charter § 1802(4).

Report Provided by Auditee with Incorrect Labels and Descriptions

BSC Report Labels Provided by Auditee (Not Correct according to MT-4):		
<i>County Portion</i>	Total Basic Tax	3,324,478.76
<i>NFTA</i>	Total MTA Additional Tax	721,791.83
<i>SONYMA</i>	Total Special Assis. Tax	874,330.25
	Total Special Additional Tax	1,644,898.15
	Grand Total	6,565,498.79

Sample testing - MT-4 Totals based on BSC Report Totals & Descriptions given by Auditee

MT-4 Statement of Mortgage Recorded	MT-4 Statement of Mortgage Recorded	Basic Tax Summary C Report (NewVision)
Total Basic Tax	\$ 3,324,478.76	\$ 3,324,478.76
Total Special Additional Tax (NFTA)	\$ 1,644,896.15	\$ 721,791.83
Total Special Assis. Tax (NFTA)	\$ 874,330.25	\$ 874,330.25
Total MTA Additional Tax (SONYMA)	\$ 721,791.63	\$ 1,644,896.15

When first reviewing documents provided by the Auditee, the Auditor was led to believe that the Clerk's Office had been sending to SONYMA the portion of mortgage tax revenue that the NFTA was entitled to, and vice versa. When this issue was raised with the Auditee, management in the Clerk's Office demonstrated that while the documentation was mislabeled, the correct amounts were ultimately paid to the correct recipients.

Recommendations:

The Auditor recommends that the Clerk's Office correct labels in NewVision and other documentation used for mortgage tax purposes to ensure that the correct amounts are reported on the MT-4 and distributed to the state agencies.

Comment #4: Five Apportioned Amounts Were Released Late on the MT-4.

Because the Hold and Release Reports generated by NewVision did not reconcile, the Auditor used the MT-8³⁹ and AU-203 forms to determine the accuracy of the mortgage tax revenue released and recorded on the MT-4. Due to the manner in which Erie County distributes Basic Taxes to local governments, delays of this nature could have the unintended effect of delaying the transmittal of funds to those governments by six months and throwing off the accuracy of proportional distribution.

Summary of Late Releases:			
2022	Case No.	Release Date NYS	Release Date MT-4
January	317255	11/17/21	1/21/22
July	318375	5/31/22	7/12/22
November	318014	4/22/22	11/29/22
November	318253	5/31/22	11/29/22
November	318535	6/16/22	11/16/22

³⁹ The MT-8 is the New York State Tax document by which the Tax Commission issues apportionment orders.

During fieldwork, the Auditor was told that the Second Deputy Clerk compares the Release Report to the State's determination when recording releases on the MT-4. However, due to errors and omissions found on numerous MT-4 records throughout the audit period, the Auditor determined that there is no reconciliation or review process in place. This led the Auditor to conduct further evaluation and testing on apportionment mortgages throughout 2022, of which there were 114.

Recommendations:

The Auditor recommends that the Clerk's Office reconcile the mortgage tax revenue reported on the MT -4 to The Cash Code Summary before remitting Basic Tax to the County. Due to the Clerk's Office failure to reconcile the monthly mortgage tax collected, omitted releases were not detected.

The Clerk and the Comptroller need to alter how they conceptualize the MT -4. The Comptroller should not sign the MT-4 until it can be verified that the amount of Basic Tax listed on the form matches the amount of money that has been transferred from the Clerk to the Comptroller's mortgage tax trust account. Since the Tax Commissioner expects to receive MT-4 forms from counties on or before the 10th of each month, the Comptroller's Cash Management Department should diligently monitor the mortgage tax account for the monthly transfer. Once received and confirmed, the Comptroller should waste no time in signing and returning the form to the Clerk. However, the Clerk's transfer must come first. Regardless of the date, the Comptroller should not sign the MT-4 if the Clerk has not made the obligatory transfer.

The Clerk should not wait on the Comptroller's signature to make any of its monthly mortgage tax transfers. The NFTA and SONYMA rely on mortgage tax revenue being distributed in a timely manner, and there is no legal barrier keeping the Clerk from making payments on time. The Clerk must also ensure that the MT-4 is complete. For one, the Clerk should run a report reflecting the apportionment mortgages recorded each month and listing those transactions on the back side of the MT-4. Further, the Clerk must provide the Comptroller with sufficient data which would allow for the accurate distribution of Basic Tax to the cities, towns and villages. Compiling this information monthly will take time and effort, but the Clerk is entitled to deduct the costs incurred from the monthly basic tax total.

Comment #5: The Clerk's Office Did Not Have Written Procedures for Mortgage Tax Revenue Distribution.

The Auditor was not provided with any written procedures from the Auditee after multiple requests. The Comptroller's Office, which handles a portion of the distribution process of the mortgage tax revenue, provided a copy of their written procedures. These procedures only applied to the application of interest and semi-annual distribution. The Auditor reviewed these procedures with the Clerk's Office to gain an understanding of the complete process.

Recommendations:

The Auditor recommends that the Clerk's office develop written procedures for mortgage tax distribution to ensure mortgage tax revenue is accurately distributed to tax districts and outside agencies. Regimented processes will aid civil servants in the execution of their duties and increase the likelihood that all distributions are paid on a timely basis. Implementing written procedures will not only allow the Clerk's Office to continue functioning when someone is out of the office but will make segregation of duties easier going forward.

D. Other Findings, Comments & Recommendations:

After reviewing previous audits of the Clerk's mortgage tax collection and distribution process, the Auditor noted that the only findings described therein pertained to the timeliness of distributions to state agencies⁴⁰. The Auditor conducted additional testing to determine whether the findings from the previous audits had been adequately addressed.

Finding #1: Eight of Twelve Monthly Distributions to SONYMA Were Late in 2022.

⁴⁰ See *Audit of Mortgage Recording Tax – Niagara Frontier Transportation Authority*, Erie County Comptroller, published December 28, 2015.

Clerks must make payments to state agencies entitled to mortgage tax revenue collected in a particular month no later than the 10th day of the following month⁴¹. Eight of the twelve payments made to SONYMA in 2022 were issued after the 10th of the following month⁴².

Finding #2: Four of Twelve Monthly Mortgage Tax Distributions to the NFTA were Late in 2022.

Four of the twelve ACH transmittals made to the NFTA were initiated after the 10th of the relevant succeeding month. Specifically, payments were late for January, February, April, and November of 2022.

The Auditor registered several other minor issues with payments to the NFTA. During testing, the Auditor noted that January and February ACH payment confirmation letters sent to NFTA by the Clerk's Office with the MT-4 were dated incorrectly. The Auditor also noted that the first two payment letters were signed by the Second Deputy Clerk while the remaining letters were signed by the Clerk personally.

The Auditor also found that the September ACH payment confirmation letter to NFTA erroneously referenced the month of August instead of September on the MT-4. The Auditor confirmed that the NFTA mortgage tax revenue distributed was for September's MT-4. The same mistake recurred in October, in which documentation also referenced the month of August.

Recommendations:

The Auditor recommends that the Clerk's Office take additional measures to ensure that payments to the NFTA and SONYMA are made by the 10th of the following month after mortgage tax is collected.

The Auditor must note that, during fieldwork, the Auditee stated that each month the Second Deputy presents the MT-4 to the Deputy Comptroller under the pretense that the Deputy Comptroller's signature is necessary to permit the Clerk to remit the entire amount of mortgage tax. The Comptroller's signature is confirmation of receipt of the basic mortgage tax ACH payment only⁴³. Therefore, the Clerk's Office does not need to wait for the Deputy Comptroller to sign before issuing NFTA and SONYMA payments.

Comment #1: The Comptroller's Office Should Consider Deducting Its Expenses.

The Auditor found that the Comptroller's Office did not deduct the Treasurer's expense on the AU -202 for the audit period. "Recording officers *and* county treasurers shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hir[ing] of clerks and assistants . . .⁴⁴" While the Comptroller's role in the mortgage tax distribution process has been leaner than it should have been during the audit period, staff in the Comptroller's Cash Management and Trust Unit have been expending time, effort, and resources to facilitate the semi-annual distribution. Therefore, the Comptroller's Office is entitled to keep a commensurate portion of funds to cover their expenses that are allowed by the State.

Recommendations:

The Comptroller's Office should consider tracking expenses incurred for its part in the mortgage tax process in order to properly determine if a MT-3 is warranted. This option will give the Comptroller time to accurately ascertain the costs during the receipt, apportionment, local distribution, and handling of interest related to Article XI. Further, the Comptroller should develop an internal policy facilitating the diligent and accurate tracking of expenditures related to mortgage tax, such as employee time studies, supply expense logs, and a pro rata determination of technological expenses. This step will assist the Comptroller's Office in determining if a MT-3 should be filed to reclaim the expenses for the services provided.

⁴¹ See NYTL § 261. "The balance of all moneys paid to the recording officer of each county during each month upon account of the taxes imposed..., after deducting the necessary expenses..., shall be paid over by him on or before the tenth day of each succeeding month..."

⁴² Payments were late in January, February, March, April, May, July, August, and November.

⁴³ See MT-4 Opinion.

⁴⁴ NYTL § 262

Audit Scope and Methodology

The Auditor's objectives in this audit were to evaluate and test mortgage tax revenue collection and the distribution processes to determine if the internal controls over the relevant period (January 1, 2022, through December 31, 2022) were adequate and whether the Clerk's Office Registrar Division, adhered to county policies, New York State Tax Law and regulations of the New York State Tax Commissioner.

The scope of the audit included evaluation and testing the collection and reconciliation of mortgage tax revenue, mortgage tax placed on hold, mortgage tax apportioned and released by NYS and mortgage tax revenue calculations within the NewVision Cashiering System. Testing and evaluating the monthly distribution of mortgage tax revenue to the county (MT-4) and outside agencies (SONYMA and NFTA), the reconciliation and reporting of semi-annual distributions including interest paid to tax districts (AU-202). In addition, an evaluation of the M&T Mortgage Tax and Imprest bank accounts were performed along with an analysis of the funds held in escrow. The escrow funds were evaluated because they are comingled with the Mortgage Tax revenue. The internal control surrounding these processes were reviewed, evaluated and tested for compliance to accuracy, completeness, timeliness and efficiency.

In addition, Internal and System Control Questionnaires (ISCQ) were issued to obtain a baseline, documented discussions and procedures related to policy and processes followed by the Clerk's Office Registrar Division and the Comptroller's Office Accounting Division.

As stated previously in the report, the Clerk's Office did not fill out or return the ISCQ. The Auditor documented discussions with the Clerk's Office personnel related to mortgage tax revenue collection and distribution on the ISCQ and asked the Auditee to review and approve the questionnaire. There was no response from the Auditee. The Comptroller's Office did not return the ISCQ as much of the activity for mortgage tax is done on the NewVision Cashiering System which the Comptroller does not have access to.

Written procedures were obtained from the Comptroller's Office that documented their process for distribution of mortgage tax revenue. No written procedures were obtained from the Clerk's Office as none existed.

To achieve the objectives, the Auditor had to determine the population for each test being performed on the collection and distribution of the mortgage tax revenue. All the reports and data were reviewed, and the following was determined:

1. It was determined the total population for 17 tests were less than 30. Due to the sample sizes being less than 30, the entire sample size was tested for the following:
 - a. Reconciliation of M&T Mortgage Tax and Imprest bank accounts (12 monthly bank statements were received)
 - b. Analysis of the Escrow Balances (12 monthly bank statement were received)
 - c. Mortgage Tax Revenue Collected Verses Remitted (12 monthly Cash Code Summary NewVision reports were received)
 - d. Reconciliation of mortgage tax revenue on hold and released on NewVision reports (12 monthly NewVision Hold Report Sum.-Unapport and Released Reports were received).
 - e. Reconciliation of Mortgage Tax Apportioned by NYS and remitted on the Statement of Mortgages Recorded (12 monthly MT-4's was received and all NYS Apportionments for 2022).
 - f. Mortgage Tax Expense (MT-3 received covers one year of expenses)
 - g. Mortgage tax revenue placed on hold prior to release in NewVision (12 monthly NewVision Hold Report Sum.-Unapport and Released Reports were received).
 - h. Mortgage tax revenue released in NewVision to the NYS apportionments (12 monthly NewVision Released Reports and all 114 NYS apportionments for 2022 were received).

- i. Mortgage tax revenue released on the Statement of Mortgages Recorded for Disbursement (12 monthly Statement of Mortgages Recorded were received).
 - j. Apportionment of mortgage tax revenue released in NewVision (12 monthly NewVision Released Reports and all NYS apportionments for 2022 were received).
 - k. Distribution of mortgage tax revenue apportioned by NYS Department of Taxation and Finance (all NYS apportionments for 2022 were received).
 - l. Distribution of mortgage tax revenue to the County (12 monthly Statement of Mortgages Recorded were received).
 - m. Distribution of mortgage tax revenue to outside agencies (12 monthly bank statements and copies of checks were received).
 - n. Timeliness of mortgage tax revenue distribution to outside agencies (12 monthly bank statements and copies of checks were received).
 - o. Distribution of interest earned on mortgage tax revenue (18 months of mortgage tax interest earned in SAP and interest earned on Trust's semi-annual distribution).
 - p. Distribution of mortgage tax revenue to tax districts (18 months of bank statements and copies of checks were received).
 - q. Payments to tax districts (18 months of bank statements and copies of checks were received).
2. It was determined the total population for 2 tests were greater than 30 for the following:
- a. Mortgage tax apportioned/released in NewVision (90 apportioned/released mortgages to tax districts).
 - b. It was determined a sample size of 41 out of 90 samples to test for Mortgage Tax Apportioned/Released in 2022 for 95% confidence level. The Random Selection audit methodology used for this test was documented.
3. Mortgages Tax Fee Collection Calculation (27,455 mortgage tax transactions recorded).
- a. It was determined a sample size of 73 out of 27,455 Mortgage Tax transactions to be tested for Mortgage Tax Fee Collection Calculation for a 95% confidence level. The Auditor determined to use a Systematic Selection methodology for testing the transactions and documenting the results.

Due to the inconsistencies in the NewVision reports provided by the Auditee, the Auditor reached out to the NYS Tax Commission Office to confirm the findings related to NYS Tax Determination of Apportionments.

The Clerk's Office utilizes NewVision Cashiering System to process their daily land record transactions. NewVision does not interface with the County's accounting software system (SAP), and the company which administers NewVision, Catalis, LLC, has not created a translation tool which would facilitate the transfer of financial data from NewVision to SAP.

This documentary evidence and conversations with relevant individuals within the Clerk's Office, Registrar Division, taken as a whole, were used to form an opinion based on our objectives.

RESULTS OF EXIT CONFERENCE

An exit conference was held on January 24, 2024, with the Erie County Deputy Comptroller and members of his Cash Management and Trust Units. The draft audit report was reviewed and discussed resulting in minor changes for added clarification that did not alter or modify the findings or comments in this report. The Erie County Comptroller would like to thank the Erie County Deputy Comptroller and his respective participating staff members for the courtesy extended to the Division of Audit during the course of the review.

An exit conference was held on January 31, 2024 with the First Deputy County Clerk and the Deputy County Clerk – Legal. The draft audit report was reviewed and discussed resulting in a minor change that added clarification only and did not alter or modify Finding #1 under Section D. Distribution. The Auditee inquired about why the supporting documents that were used to determine the findings were not included in the report, the Auditor indicated to the Clerk's Representatives that the supporting documents in which they are referring to were the documents and reports provided by their office. The only other information that was utilized by the Auditor was obtained from the NYS Tax Commission to confirm the findings involving NYS Determination of Apportionments.

ERIE COUNTY COMPTROLLER'S OFFICE

cc: Michael P. Kearns, Erie County Clerk
Hon. Mark C. Poloncarz, Erie County Executive
Hon. Kevin R. Hardwick, Erie County Comptroller
Robert W. Keating, Director, Division of Budget and Management Erie
County Fiscal Stability Authority

APPENDIX A

To: Mary K. Nytz-Hosler, Deputy Comptroller for Audit
From: Eric J. Mikols, Esq., ADC
CC: Amy Barlow, Staff Auditor; Ashlee Pollinger, Accountant Auditor
Re: Mortgage Tax Baseline
Date: September 20, 2023 – Updated December 29, 2023

I. Introduction

Collecting mortgage taxes is a core obligation of the Registrar Division within the Erie County Clerk's Office. In early 2023, the Office of Erie County Comptroller, Division of Audit initiated a formal review of the general ledger (GL) accounts managed by the Registrar Division. During the course of the Registrar audit, completed in June 2023, the Division of Audit determined that the issues germane to Mortgage Tax collection were simply too voluminous and complex to include in an already unwieldy investigation. The Registrar audit, which included court fees, pistol permit transactions, and mortgage tax expense was already shaping up to far exceed the breadth and depth of audits conducted by the Erie County Comptroller's Office under previous administrations. In order to ensure compliance with Government Auditing Standards (GAGAS) and best present the audit findings to the public, the decision was made to break off the mortgage tax aspect of the Registrar's function from the other GL accounts.

An audit of mortgage tax collection is hardly as simple as verifying transaction values. Without an understanding of the system, the Division of Audit will have a difficult time adhering to GAGAS standards and providing the fiscal health maintenance function that the Division exists to serve. The purpose of this memorandum is to simplify an exceedingly complex taxation and distribution process. Part II will summarize the purpose and intent of the mortgage tax and introduce the various component taxes included therein. An accounting of applicable exemptions will also be included. Part III will address the mortgage tax distribution structure and how the Clerk's process aligns with that structure. Part IV will pinpoint remaining deficiencies and serve as a guide for future implementation. A brief conclusion will follow.

II. Article XI Taxes & Exemptions

Article XI of the New York State Tax Law was introduced around the turn of the 20th century as a reform package and means of codifying the mortgage tax as a permanent staple of revenue. At its root, the mortgage tax is "a tax upon the privilege of recording a mortgage."¹ While property had long been taxed under the traditional levy, the mortgage tax was able to reach intangible property interests in a way that the levy could not². Such intent is further indicated by supplemental statutes passed when the legislature later determined that certain types of mortgages were inadequately covered by the original law³. The definition of real property was drastically expanded to cover all interests relating to land, not just at-grade but above and below as well⁴. While some exemptions exist, they are few and far between. Certain entities are uniformly exempt, so long as those entities are single purpose⁵. Other exemptions take the form of a senior citizen

¹ *S.S. Silberblatt, Inc. v. Tax Commission of State of New York*, 5 N.Y.2d 635, 649 (1959).

² *Franklin v. Society for Home Building and Savings v. Bennett*, 282 N.Y. 79 (1939).

³ See NYTL § 253-b (governing credit line mortgages); see 20 NYCRR 640.6 (expansively defining mortgage and including examples for reference).

⁴ New York Tax Law § 250(1); see also 20 NYCRR 640.5. The few exceptions included state-owned mines and transient mobile homes – meaning present for fewer than 60 days.

⁵ See § 253(3) (exempting nonprofit hospital corporations, fire companies, ambulance services, and the dormitory authority); see also *Church Charity Foundation of Long Island v. State Tax Commission*, 55 A.D.2d 484 (3d Dep't 1977) (holding that a nonprofit

discount⁶. Many exemptions were designed to encourage the actors in the mortgage system to participate in the new scheme⁷. Others are exempt to encourage (or discourage⁸) certain borrowing and lending behaviors⁹. At the end of the day, the primary actors in this legislative scheme – recording officers and treasurers – are answerable to the New York State Tax Commission and the Office of the New York State Comptroller, respectively¹⁰.

The cornerstone of Article XI is § 253. Functioning as the imposition statute, § 253 created the obligation to pay a tax on a mortgage, and to pay it at the time of recording¹¹. Basis is derived from the “principal debt or obligation” and pays no consideration to interest or maturity date¹². The “mortgage tax” is actually an amalgamation of four separate taxes, each bearing its own character and set of exemptions¹³. As the recording officer of mortgages in Erie County, the Clerk is responsible for collecting and properly computing each of them on behalf of the State¹⁴. However, Erie County does not have its own recording tax¹⁵. While there is no obligation for the County to impose such a tax, the fact that Erie County does not assess one makes it an outlier in New York¹⁶.

A. Basic Tax

The single largest single chunk of the mortgage tax is colloquially known as the “basic tax”. The basic or (1) tax is “a tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation”¹⁷ A “major fraction” for the purposes of the basic tax means “more than half.”¹⁸ The basic tax is applicable across the board. The only exemptions to the basic tax are the carveouts specifically included elsewhere in Article XI or the applicable regulations¹⁹. In order to obtain an exemption, a tax must be paid up front and a petition sent to the State Tax Commission to argue qualification²⁰. The barriers to recovery are exceptionally high, requiring a petitioner to navigate a series of administrative hearings and appeals before seeking judicial review²¹. Even if a petitioner manages to survive the procedural gauntlet, exemptions are granted judiciously²².

hospital corporation constructing a housing development for the elderly was not exempt from the mortgage tax because the entity did not exclusively function as such).

⁶ NYTL § 252-a.

⁷ See NYTL § 254; see also *Mutual Life Ins. Co of New York v. Nicholas*, 144 A.D.95 (1st Dep’t 1911).

⁸ See *Application of Erie R. Co.*, 260 A.D. 268 (3d Dep’t 1940) (holding that a mortgage taken to pay off another mortgage was still taxable even though the total value of money borrowed did not increase).

⁹ See NYTL § 252 (including Agricultural Credit Associations, the Federal Home Loan Bank, Railroad Corporations and Condos).

¹⁰ NYTL § 263; see also *Brodsky v. Murphy*, 30 A.D.2d 904 (3d Dep’t 1968) (holding that the Commission can order a recording officer to issue a refund because the recording officer is effectively an agent of the Commission for Article XI purposes).

¹¹ *Moore v. Lindsay*, 61 Misc. 176 (1908); 1953 N.Y. Op. Atty. Gen. No. 198. This is not to be confused with the time of execution.

¹² *Park and 46th Street Corporation v. State Tax Commission*, 295 N.Y. 173 (1946); *Cosmopolitan Broadcasting Corp. v. State Tax Commission of State of New York*, 78 A.D.2d 475 (3d Dep’t 1981).

¹³ See NYTL § 253.

¹⁴ See 20 NYCRR 640.4.

¹⁵ The tax is imposed by the state and inures to the benefit of state and local (cities, towns and villages) entities.

¹⁶ See §§ NYTL 253-c to 253-y.

¹⁷ NYTL § 253(1); 20 NYCRR 640.2(a)(1)..

¹⁸ 20 NYCRR 642.1(a). For example, a mortgage of \$50,049.00 would be taxed as \$50,000.00 while a mortgage of \$50,051 would be taxed as \$50,100.00.

¹⁹ See NYTL § 252; 20 NYCRR 640.2(b).

²⁰ NYTL § 251.

²¹ *Id.*

²² *C.E. Towers Co. v. State Tax Com’n of New York*, 135 A.D.2d 976 (3d Dep’t 1987) (declining to grant an exemption to a mortgage where the end user was a non-profit hospital but the parties at the time of recording were both private).

B. Additional Tax

The next, reasonably uncomplicated chunk of mortgage tax is colloquially known as the “additional tax”. The additional tax or (2)(a) tax is “an additional tax of twenty-five cents . . . for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation²³.” The additional tax is the most clear-cut example of the compounding nature of Article XI’s exemption structure. The exemptions applicable to the basic tax are explicitly built into the additional tax²⁴. Beyond that baseline, the statute exempts from the additional tax the “first ten thousand dollars of such principal debt or obligation in any case in which the related mortgage is of real property principally improved or to be improved by a one or two family residence or dwelling.²⁵” Furthermore, Industrial Development Agencies (IDA), and certain participants²⁶ in IDA-involved transactions are exempt entirely²⁷. A unique aspect of the additional tax is the municipal power to suspend it. “The additional tax on mortgages recorded in a county . . . may be suspended for a specified period of time or without limitation as to time by a local law, ordinance or resolution duly adopted by the local legislative body of such county²⁸.” However, the power to suspend the tax is limited to certain counties. Erie County, being in the Niagara Frontier Transportation District, is one of the handful that may not²⁹.

C. Special Tax

The final quarter-percent of mortgage tax is variably comprised of the special tax and the assistance tax. The “special” tax or 1-a tax is, on its face, “a special additional tax of twenty-five cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation³⁰.” What distinguishes the special tax from the additional tax is the former’s exemption of “mortgages wherein the mortgagee is a natural person or persons, or is a credit union³¹ . . . and in either case the mortgaged premises consist of real property improved by a structure containing six residential dwelling units or less, each with separate cooking facilities.³²” To simplify, the emphasis is on the lender, not the borrower. If a *lender* is a natural person or credit union, the mortgage is exempt. In addition to that requirement, the property mortgaged must also be small-scale residential in nature. The tax would still apply to a mortgage executed by a credit union for commercial property. Essentially, the special tax applies to all parcels – those not otherwise exempt by other provisions – that go through the mainstream lending process³³. Further specifications applicable to the special tax are described in the following section (II)(D).

²³ NYTL § 253(2)(a); see also 20 NYCRR 640.2(a)(2).

²⁴ NYTL § 253(2)(a). “All the provisions of this article shall apply with respect to the additional tax imposed by this subdivision to the same extent as if it were imposed by the said subdivision one of this section, except as otherwise provided by this article.

²⁵ *Id.*

²⁶ The statute includes those receiving financial assistance from the IDA, defined as “the proceeds of bonds issued by an agency, straight-leases, or exemptions from taxation claimed by a project occupant as a result of an agency taking title, possession or control (by lease, license or otherwise) to the property or equipment of such project occupant or of such project occupant acting as an agent of an agency.” GML § 854(14).

²⁷ NYTL § 253(2)(a).

²⁸ *Id.*; see also NYTL § 253(2)(b).

²⁹ NYTL § 253(2)(a).

³⁰ NYTL § 253(1-a)(a); see also 20 NYCRR 640.2(a)(3).

³¹ NY BANK § 2(9) defines a ‘credit union’ as “any corporation organized under [Art. XI of ch. 689 of the laws of 1909] or [Art. XI of the Banking Law]. Every such corporation shall be a non-stock corporation.”

³² NYTL § 253(1-a)(a). Both conditions for exemption must be met.

³³ Other exemptions from the special tax include 501(c)(3) entities. § 253(1-a)(b).

D. Assistance Tax

The assistance tax is a reflection of intent by the Legislature not to exempt all small residential properties. The assistance tax is also a 1-a tax, just sliced a different way. Corporate mortgagees, along with any other entity that is not a credit union or natural person, remain on the hook for the special tax³⁴. The most common example of an assistance tax mortgage involves a bank and a private natural person taking out a mortgage on a single-family home.

In another indication that the State Legislature intended to cast as wide a net as possible, the distribution statute includes a detailed fee-shifting arrangement if exemptions apply to one party but not the other. This “rubber-glue” approach has led to one of the more peculiar specifications in tax law and a dramatic departure from the typical treatment of mortgage tax. Since the early 20th Century, the conventional wisdom held that Article XI left it up to the parties to the mortgage transaction to decide who paid the tax³⁵. That changed substantially when the 1-a tax was adopted:

The tax, if any, imposed by this subdivision shall in cases of real property principally improved or to be improved by one or more structures containing in the aggregate not more than six residential dwelling units, each dwelling unit having its own separate cooking facilities, be paid by the mortgagee, and such tax shall not be paid or payable, directly or indirectly, by the mortgagor.³⁶

Under these circumstances only does the law prescribe who is responsible for paying mortgage tax – a legislative determination that has been challenged and upheld by the courts³⁷. Ultimately, the assistance tax is limited to mortgages of small-scale residential property made by non-human legal actors. Adding to its unique character, and for the reasons described in Part III, Erie County is the only county outside of New York City to which the assistance tax applies.

E. Exemptions & Proof

Like most taxes in New York State, the mortgage tax is generally imposed with the broadest possible brush³⁸. The drawback of sweeping general applicability is the need to enumerate and carefully prescribe any exemptions, often in painstaking detail. Aside from the longstanding common law doctrine of exempting governments from taxation³⁹, nearly all other exemptions are explicitly provided by statutory authority⁴⁰.

³⁴ See NYTL § 253(1-a)(a).

³⁵ See *People v. Trust Co. of America*, 205 N.Y. 74 (1912); *Seamen's Bank for Savings in the City of New York*, 166 A.D. 271 (1st Dep't 1915).

³⁶ NYTL § 253(1-a)(a). Never letting a good opportunity to raise revenue go to waste, the burden to pay the tax shifts to the mortgagee if the mortgagor happens to be exempt. See also 20 NYCRR 641.6 & 20 NYCRR 641 .7 defining “mortgagor” and “mortgagee”, respectively the person or entity who gives a mortgages and the person or entity to whom property is mortgaged.

³⁷ See *State by Abrams v. Intercounty Mortgagee Corp.*, 87 A.D.2d 748 (1st Dep't 1982) (holding that the tax cannot be passed from the lender to the seller, broker, or any third person).

³⁸ NYTL § 252(a). “No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, except . . .”

³⁹ See *Matter of City of New York v. Tully*, 88 A.D.2d 701 (exempting state and local entities); *Pittman v. Home Owners Loan Corporation*, 308 U.S. 21 (exempting federal entities).

⁴⁰ 20 NYCRR 644.1(b).

Many general exemptions are not going to be invoked with regularity. When they do, they typically pertain to a specific beneficial arrangement where exemption from taxation serves as an incentive. There are mortgagee exemptions for “agricultural credit associations” and “federal home loan banks”; there are mortgagor exemptions tied to Chapter XI bankruptcy and railroad redevelopment corporations; most exemptions touch upon some sort of congregate housing where the primary motive of the mortgagee is not profit-seeking⁴¹.

Naturally, the officer responsible for recording the mortgage is also responsible for recording any applicable exemptions. As the supervisory authority over county recording officers for Article XI purposes, the New York State Commission of Taxation and Finance has promulgated regulations to govern the acceptance and rejection of exemption recordings⁴². In most instances, the requirements are simple. Anyone who has “knowledge of the facts”, even a nonparty to the mortgage transaction, can file a sworn statement with the recording officer attesting eligibility for the specified exemption⁴³. The affidavit must “[describe] the mortgage and [set] forth the basis for claiming the exemption.”⁴⁴ No further proof is needed.

III. Distribution

Perhaps more complicated than the manner in which the mortgage tax is collected is the manner in which the mortgage tax is distributed. Each tax described above is paid over and distributed in a different way. The only commonality between the basic tax, the additional tax, the special tax, and the assistance tax, is that the recording officer is required to move the money on or before the 10th of each month⁴⁵. For the most part, the Clerk’s Office conducts its payment and distribution obligations correctly⁴⁶.

A. Statutory Procedures

The State Legislature has provided how mortgage tax should be distributed in extraordinary detail, at times providing a county-by-county directive as to where revenue should be sent. Because mortgage tax is collected at the county level, a procedure is necessary to determine what amounts go where when a mortgaged property happens to straddle county lines.

Determination and apportionment is incontrovertibly the duty of the State Tax Commission⁴⁷. When a county recording officer detects a property subject to apportionment (a mortgage that straddles two-plus counties or two-plus towns – the latter for distribution purposes), he or she must remove them from the monthly tally and notify the Commission. The Commission then makes the determination and may enlist local assessors to assist in this process⁴⁸. Once the determination is made, the original recording officer (ROA) receives the total amount. ROA is then required to send the other county’s portion to the recording officer of that county (ROB). When ROA cuts a check to ROB, ROA “shall forward with such tax a

⁴¹ See generally 20 NYCRR 644.1(b)(1)-(17).

⁴² NYTL § 263(a). Duplicates are required.

⁴³ 20 NYCRR 644.1(c).

⁴⁴ 20 NYCRR 644.1(c)(1).

⁴⁵ See generally NYTL § 261.

⁴⁶ While the Clerk fails to adhere to the letter of the law, mislabels reports, and makes minor calculation and distribution errors, the vast majority of mortgage tax money reaches its intended destination.

⁴⁷ See NYTL §§ 260, 263(1).

⁴⁸ NYTL § 260 ¶ 1. Failure to comply can result in a \$100 fine.

description sufficient to identify the mortgage on which the tax has been paid, and [ROB] shall note on the margin of the record of such mortgage the fact of such payment, attested by [ROB's] signature.⁴⁹ In situations where the rules as set forth by the statute don't apply neatly to a particular property or situation, the Legislature has elevated equalization over strict adherence and authorized the Commission to improvise⁵⁰. Most important for the purposes of this report, the mortgages subject to apportionment are to be removed from the monthly distribution totals; the Clerk's Office refers to these amounts as "mortgages on hold".

Furthermore, "recording officers and county treasurers shall severally be entitled to receive all their necessary expenses for the purposes of [mortgage tax collection and distribution], including printing, hiring of clerks and assistants, being first approved and allowed by the tax commission and, after audit by the comptroller, shall be retained by them out of the moneys coming into their hands.⁵¹ This is not a blank check by which counties can obtain reimbursement for every expense that is incidental to their Article XI duties⁵². It does, however, recognize that the state is effectively retaining the county bureaucracy to perform a service and compensating it accordingly⁵³. Both "mortgages on hold" and expenses are deducted from the monthly distribution total⁵⁴.

The distribution statute prescribes the order in which mortgage taxes collected are to be delivered to their intended destinations. First, the additional tax, "with respect to those counties (Erie and Niagara) comprising the Niagara Frontier Transportation District⁵⁵, to the Niagara Frontier Transportation Authority.⁵⁶" The Clerk is to send the full amount of additional tax to the NFTA directly⁵⁷. If the NFTA receives more than it needs, it is supposed to issue a certified statement to that effect and return the excess to the State Comptroller, who reinvests the amount in local capital projects⁵⁸.

The distribution statute then directs the Clerk to distribute the special tax and the assistance tax. The special tax is paid "to the state of New York mortgage agency.⁵⁹" Most counties do not have an assistance tax and pay the full amount of revenue generated from the 1-a tax to SONYMA. However, in Erie County, 1-a tax generated from the specific residential property transactions described in Part II-D above are also paid to the NFTA⁶⁰. The Clerk must send the appropriate amounts to SONYMA and the NFTA directly⁶¹.

What remains following the distribution of additional, special, and assistance tax is the basic tax. That amount, the statute dictates, is to be paid over to the "county treasurer.⁶²" "Net balance" in hand, the

⁴⁹ *Id.*

⁵⁰ NYTL § 260 ¶ 4; *Long Island Lighting Co. v. State Tax Commission*, 55 A.D.2d 79 (3d Dep't 1976).

⁵¹ NYTL § 262.

⁵² See *People v. Woodbury*, 213 N.Y. 51 (1914).

⁵³ See *Goodman v. Ralph*, 294 N.Y.169 (1949); 1949 N.Y. Op. Atty. Gen. No. 103, 1949 WL 49894.

⁵⁴ See NYTL §§ 261, 262.

⁵⁵ See NY Public Authorities Law § 1299-b.

⁵⁶ NYTL § 261(1). (NFTA). The current additional tax distribution statute is slated to expire on December 1, 2024. However, there are no differences between the expiring statute and the new statute which affect Erie County.

⁵⁷ *Id.*

⁵⁸ NYTL § 261(1) ¶ 2.

⁵⁹ NYTL § 261(2); see Title XVII or Article XIII of the Public Authorities Law. (SONYMA).

⁶⁰ NYTL § 261(2)(ii).

⁶¹ NYTL § 261(2).

⁶² NYTL § 261(3). In Erie County, the Comptroller is considered the Treasurer. See Erie County Charter § 1802(1); NY COUNTY § 550(1) (providing that the County CFO is the Treasurer).

Comptroller is required to allocate “to the tax districts of the county according to the location of the real property covered by the respective mortgages upon which the tax was collected.”⁶³ Twice a year, the Comptroller and Clerk are supposed to prepare a report “showing the amounts to be credited to each tax district of the county of the moneys collected.”⁶⁴ Within a month of receiving the joint report, the Legislature must issue a payment warrant authorizing the distribution of amounts.⁶⁵

B. Clerk’s Procedures

The County Charter requires the Clerk to fulfill all responsibilities “imposed upon him or her by any applicable law.”⁶⁶ Under that obligation, the Clerk must execute the role of recording officer as imposed by state law. For the most part, the end result of the Clerk’s process tends to be accurate. However, when considering public funds, the accounting must be precise. Certain aspects of the Clerk’s procedures result in proportionally small, yet meaningful deviations from the proper outcomes.

For approximately half of the mortgage tax amount collected by the Clerk’s Office is done so properly, while the other half of the distribution process diverges substantially from the statutory and regulatory requirements. Amounts collected representing additional tax, special tax, and assistance tax are properly remitted by the Clerk’s office directly to the NFTA and SONYMA. However, the Clerk’s treatment of basic tax fails to adhere to legal standards.

Once the Clerk’s Office calculates the basic tax amount, a “Statement of Mortgages Recorded” is sent over to the Deputy Comptroller to sign. This document, mailed to the Deputy on a monthly basis, represents the Clerk’s accounting of the month’s mortgage tax collection and is typically limited to a single page. In 2022, the Clerk represented this document to the Deputy Comptroller as a prerequisite for the Clerk’s release of all mortgage tax amounts. Once the Statement was signed, the Clerk remitted the additional, special, and assistance tax, removed the mortgages subject to apportionment, and conducted its own distribution calculation of the basic tax going to cities and towns. Once the Clerk determined the breakdown, the amounts headed to towns containing villages are sent to the Department of Real Property Tax Services (RPTS)⁶⁷. Once the breakdown is received, RPTS calculates what villages are entitled to and delivers that calculation to the Clerk. Complete breakdowns in hand, the Clerk finally remits the basic tax total to the Comptroller for the purposes of investing monthly amounts to generate interest until the six-month rollup is conducted in May and November of each year. There is no legal requirement to invest the basic tax amounts.

1. Fiduciary Responsibility

Article XI does not explicitly provide that the relationship between the Clerk and the Tax Commission or the entities ultimately receiving mortgage tax revenues is a fiduciary one. Regardless, it does not have to. The

⁶³ *Id.*; see also NYTL § 250(3) (defining a “tax district” as a “city or town” but not a village). See also 20 NYCRR 641.3.

⁶⁴ NYTL § 261(3).

⁶⁵ *Id.* Where there’s an incorporated village within a town, the Legislature must “apportion to such village so much of the share credited to the town as the assessed value of said village or portion thereof bears to twice the total assessed valuation of the town.” Distributions go into the general fund of municipalities.

⁶⁶ Erie County Charter § 1902.

⁶⁷ One likely reason that RPTS is asked to conduct this portion of the process is ready access to information. Since the village apportionment is based on assessed value, RPTS is will situation to perform that calculation.

structure of the relationship created by Article XI is indisputably defined by agency. Because the responsibilities imposed are substantively financial, fiduciary duties apply.

"A fiduciary relationship exists when one party is under a duty to act for . . . the benefit of another upon matters within the scope of the relationship.⁶⁸" Under the terms of Article XI, the Tax Commission imposes a State recording tax on mortgages and requires the Clerk as recording officer to facilitate the transactions⁶⁹. The revenue received never belongs to the County, but ultimately flows to a New York State agency, a public benefit corporation, and the cities, towns and villages of Erie County⁷⁰. Article XI even provides for the compensation of county officials performing these functions on the State's behalf⁷¹. All these structural components indicate the existence of a fiduciary relationship.

It is not uncommon for a fiduciary relationship to be derived from context. Such a relationship "arises from a factual context that indicates the placement of trust or confidence in another."⁷² The Clerk may not have a choice in the matter, but the Tax Commission depends and relies on the various county clerks throughout New York State to collect, maintain, and distribute mortgage taxes on its behalf. Therefore, the fiduciary relationship and the duties that come with it are present in the Clerk's mortgage tax collection activities.

Among other duties, a fiduciary must not commingle the assets received – or in this case, collected – with its own property⁷³. In addition to the fact that recording officers are paid for performing Article XI functions, two other indicators confirm that mortgage tax revenue does not belong to the county. First, Erie County may at any time ask the State Legislature for the power to impose its own recording tax; that it has yet to do so must be considered a decision by the County Legislature⁷⁴. Second, the revenue collected by the County never remains there, leading the State Comptroller to reach the same conclusion articulated here⁷⁵. Because the Erie County Clerk commingles mortgage tax revenue in the Clerk's Concentration Account, tens of millions of dollars that do not belong to the County are being mixed with what has become the Clerk's de facto operating fund. This represents an enormous fiduciary breach and creates substantial liability for the County. In addition, Erie County Policy and Tax Commission guidance require segregation of these funds⁷⁶.

2. Local Apportionment

This process is flawed for a number of reasons. First, the Clerk has no role in handling the basic tax distribution calculation. Per statute, "on or before the tenth day of each month the recording officer of each county shall pay over to the county treasurer of said county . . . the whole of the net amount of such balance."⁷⁷ The net amount includes the gross basic tax collected minus mortgages subject to apportionment and the expenses of the Clerk in collecting the amount⁷⁸.

⁶⁸ *Fox Paine & Co. v. Houston Cas. Co.*, 153 A.D.3d 673, 676 (2d Dep't 2017).

⁶⁹ NYTL § 257.

⁷⁰ See NYTL § 253.

⁷¹ NYTL § 262.

⁷² See *Black's Law Dictionary*, 11th Ed. (2019).

⁷³ See, i.e., NY EPTL § 11-1.6(a).

⁷⁴ See NYTL §§ 253-C through 253-Y.

⁷⁵ 25 Op. St. Compt. 87 (1969).

⁷⁶ Erie County Accounting Policy – Trust and Agency Accounts; MT-16, *Mortgage Recording Tax Manual*, Ch. 11, p. 1.

⁷⁷ NYTL § 261(3).

⁷⁸ NYTL § 261(1).

There are several indications found in the text of Article XI that provide for this result. The statute itself requires that, “after the deduction by the county treasurer of the necessary expenses of his or her office . . . shall be held by him or her and shall be allocated to the tax districts of the county according to the location of the real property covered by the respective mortgages upon which the tax was collected.⁷⁹” The next sequential statute provides that “recording officers and county treasurers shall *severally* be entitled to receive all their necessary expenses for the purposes of this article.⁸⁰” This language suggests that treasurers are imagined to have a substantive role in which expenses are meaningfully incurred. It is unlikely that the Legislature would have gone out of its way to specify that necessary expenses are received ‘severally’ if the treasurer was simply intended to receive and sit on the money⁸¹. Rather, it makes more sense that the local official whose duties are entirely fiscal in nature be charged with properly apportioning tax revenues, rather than the recording officer. Finally, the Clerk’s own process demonstrates the incongruity of apportionment calculation with the statutory role of the recording officer. The formula for village entitlements is less straightforward than cities and towns:

[I]n a county in which a town contains within its limits an incorporated village, or portion thereof, the board of supervisors shall apportion to such village so much of the share credited to the town as the assessed value of said village or portion thereof bears to twice the total assessed valuation of the town⁸².

The Clerk’s Office does not attempt to make the village calculation, and asks RPTS to assist instead. Inefficiency notwithstanding, the involvement of RPTS in the calculation process further suggests that the proper office for conducting such a breakdown is not the Office of the Clerk.

3. MT-4

The second issue in the Clerk’s distribution process revolves around MT-4 tax form. Each month, the Second Deputy Clerk presents the MT-4 to the Deputy Comptroller under the pretense that the latter’s signature is necessary to permit the Clerk to remit the entire amount of mortgage tax. For each month in 2022, the Clerk urged the Deputy Comptroller to sign the MT-4, ostensibly to authorize the remittance of funds prior to the statutory deadline. This routinely resulted in Erie County missing its monthly deadline to wire mortgage tax amounts. On one hand, the Comptroller’s Office was hesitant to certify an amount that it lacked documentation to confirm, while the Clerk’s Office felt constrained by its interpretation of the rules regarding the MT-4. This is not a novel problem⁸³. Seemingly from time immemorial, the Comptroller’s signature has been characterized as an authorization, when it’s actually a confirmation of receipt. In other words, by signing the MT-4, the Comptroller isn’t granting the Clerk permission, it’s signing for a FedEx package.

The text of Article XI strongly supports the interpretation that the Comptroller’s signature on the MT-4 is a simple confirmation that the basic tax has been received. First, the basic tax is the only pot of money that

⁷⁹ NYTL § 261(3).

⁸⁰ NYTL § 262.

⁸¹ *Id.* Even during the pre-war period when the statute was passed and amended, the expenses incurred by treasurers solely charged with holding tax amounts would have been negligible.

⁸² *Id.*

⁸³ See *Audit of Mortgage Recording Tax – Niagara Frontier Transportation Authority*, Erie County Comptroller, published December 28, 2015. The principal finding of this audit was that the transfer of funds from the Clerk’s Office to the NFTA was habitually late.

can be definitively connected to the treasurer⁸⁴. The New York Legislature defined and specified each and every aspect of the mortgage tax distribution process in excruciating detail⁸⁵. Amounts deliverable to the NFTA and SONYMA are sent directly from the Clerk to the agencies⁸⁶. There is no mention of the treasurer. Second, under Article XI, there isn't a single instance which contemplates the possibility that the treasurer needs to authorize, direct, or approve any action of the recording officer. The treasurer's role is to receive collected funds from the recording officer and distribute the proceeds among the localities. It makes far more sense to conceptualize the MT-4 as memorializing the passage of a multi-million dollar baton, rather than the Comptroller granting permission for the Clerk to send money that the Comptroller is statutorily obligated to receive. Finally, the alternative interpretation renders the statutory mandate practically unworkable. Article XI directs the Clerk to send basic tax to the Comptroller "on or before" the 10th of each month, and requires the Clerk to wire amounts to the NFTA and SONYMA by the same deadline⁸⁷. If treasurers were intended to verify the accuracy of the totals, they would need to review potentially thousands documents to ensure validity. Permitting the Clerk to make the transfer at the deadline and expecting the Comptroller to confidently certify those totals by close of business would be an absurd expectation. Furthermore, the Comptroller's Office wouldn't even be able to begin this task if it didn't have the funds and supporting documentation because the Clerk required permission to remit it in the first instance. Taken together, the MT-4 cannot represent more in this context than an acknowledgment that the basic tax had reached the next link in the chain of custody.

4. Handling of Apportionment Mortgages

Apportionments are one of the most complex and involved facets of the mortgage tax process. Apportionments become relevant when municipal boundaries conflict with the terms of a mortgage description. Many times, the cause is as simple as the front yard of a single-family home being in one municipality while the backyard exists in another. Other times, mortgages are taken on multiple properties located in different jurisdictions and rolled up into the same instrument. Whatever the case, the State Legislature has decided that determining what amount of tax is owed to whom is best left to the Tax Commissioner⁸⁸. However, there is a lot more to handling apportionments than ascertaining value and performing a calculation, and those obligations fall mainly on the recording officer⁸⁹.

The premise of apportionment is simple: "when the real property covered by a mortgage is situated in more than one tax district, the state tax commission shall apportion the tax paid on such mortgage between the respective tax districts upon the basis of the relative assessments of such real property as the same appear on the last assessment rolls."⁹⁰ The valuation only covers tangible property with a caveat for leases⁹¹. If the situation is more complex than a simple proportional split based on reliable valuation data, the Tax Commissioner can recruit local assessors to help out, and even imposes a \$100 penalty for failure to comply⁹². As recently as 1976, the courts have noted that the process was never intended to be "inflexibly tied to raw assessment figures; acknowledging that property values do not remain static and that there is

⁸⁴ See NYTL § 261(3); see generally NYTL §§ 250 et seq.

⁸⁵ See NYTL § 261.

⁸⁶ NYTL §§ 261(1), (2).

⁸⁷ *Id.*; NYTL § 261(3).

⁸⁸ NYTL § 260.

⁸⁹ See generally MT-16, Ch. 10-11.

⁹⁰ NYTL § 260.

⁹¹ *People ex. rel. Terminals and Transportation Corporation of America v. State Tax Commission*, 254 N.Y. 401 (1930).

⁹² NYTL § 260; see also *People ex. rel. U.S. Rubber Co. v. Knapp*, 232 N.Y. 153 (1921).

value in including local assessors in the process to avoid unintended results⁹³. There are two main apportionments that Erie County deals with, multi-county and multi-district. Each are prevalent enough to address in the audit.

When a parcel straddles two counties, or a more complex mortgage rolls up multiple properties in various counties, the mortgage is only filed with one recording officer – Recording Officer A (ROA)⁹⁴. The Recording Officer in the other count(ies) – Recording Officer B (ROB) – is also entitled to some amount of tax for that mortgage. When the Tax Commission makes its apportionment determination, ROA receives the full amount⁹⁵. ROA must then forward the other county's portion to ROB with a factual description of the mortgage⁹⁶. ROB notes that he or she received payment in the margins of the description and signs off. The Tax Commissioner then files the official apportionment documentation with ROA and ROB. There is no specific authority providing the apportionment formula for multi-county mortgages, but the formula used to apportion multi-state mortgages can be instructive. That formula takes the principal debt obligation noted in the mortgage instrument and multiplies that amount by the net value of the property in New York divided by the total net value of all property included in the mortgage⁹⁷. Net value is the total value of tangible property plus the value of any leasehold interests minus any existing mortgage liens⁹⁸. The most common type of apportionment mortgage that the Clerk will run into is not multi-county and multi-state mortgages, but an apportionment of basic tax between local municipalities of Erie County.

Throughout Article XI, the State Legislature made it abundantly clear that apportionment mortgages were to be segregated from the general pots of money⁹⁹. Before any distribution, and after deducting the expenses of the office, the recording officer is also obliged to pay over the remaining amounts "except taxes paid upon mortgages which . . . are first to be apportioned by the commissioner."¹⁰⁰ The Tax Commissioner has provided specific guidance for recording multi-district mortgages¹⁰¹. Initially, multi-district mortgages are recorded in the same manner as single-district instruments¹⁰². Once the initial recording is complete, "all monies received [from a multi-district mortgage] must be deposited in a tax held for apportionment account."¹⁰³ Those amounts are then supposed to be "listed on the reverse of the next monthly statement as funds held for apportionment by serial number, name of mortgagor, and amount."¹⁰⁴ Once the process is initiated, Certificates of Valuation are supposed to be sent to local assessors, Statements of Facts are prepared by those assessors, and everything is submitted to the Tax Commissioner¹⁰⁵. Once the Commissioner completes the apportionment, the order is returned to the recording officer(s) who are to

⁹³ *Long Island Lighting Co. v. State Tax Commission*, 55 A.D.2d 79 (3d Dep't 1976).

⁹⁴ NYTL § 260.

⁹⁵ *Id.*

⁹⁶ *Id.*

⁹⁷ 20 NYCRR 649.1(a).

⁹⁸ 20 NYCRR 649.1(b).

⁹⁹ See, i.e., NYTL § 261(2).

¹⁰⁰ NYTL § 261(1).

¹⁰¹ The process for recording multi-district mortgages within a county and multi-county mortgages is virtually identical.

¹⁰² MT-16, Ch. 11, p. 1. Requiring the recording officer to review and rate the mortgage, assign a serial number, stamp and record the mortgage, enter the required information into the system and deposit tax amounts into the "County Clerk's mortgage tax bank account. Required information includes the serial number, liber and page number, parties to the mortgage, tax district, taxable amount, calculation of various taxes, and any exemption affidavits.

¹⁰³ MT-16, Ch. 11, p. 3.

¹⁰⁴ *Id.*

¹⁰⁵ *Id.* The Certificate and Statement are forms MT-11 and MT-9, respectively.

distribute the money accordingly out of the hold account¹⁰⁶. The following month, these “releases” are to be included on the front of the MT-4 with the “Tax Department order number”¹⁰⁷.

The fundamental issue with the Clerk’s process is comingled accounts. Not only are the various mortgage tax amounts, including holds, comingled together but those totals are further comingled with other pots of money that bear no relation to mortgage tax whatsoever. The list of apportionment mortgages that should be located on the back of the MT-4 is unaccounted for. Instead, the Clerk sends a summary report to the Tax Commissioner listing *all* mortgages on hold, regardless of when they were recorded. This flaw in the Clerk’s process is by far the most problematic. If mortgage tax was segregated into different accounts – one for each of the four taxes and one for holds – the cash totals could easily be reconciled to the reports. Instead, egregious comingling of mortgage taxes open the door to misallocation and theft. Compounding the severity of this issue is the fact that mortgage taxes do not belong to the County. The Clerk acts solely as fiduciary for mortgage tax funds and is responsible to ensure that they collect and properly distribute the correct amounts to the state, NFTA, and Erie County municipalities.

IV. Additional Issues

A. Interest

Like other monetary assets which the Comptroller’s Trust Division holds as fiduciary, basic tax received from the Clerk’s Office each month is invested for the purpose of generating interest. There is no rule demanding amounts to be invested while awaiting the semi-annual distribution date, but conventional wisdom holds that allowing the money to sit idle is an opportunity missed.

If interest is being generated on basic tax principal without explicit statutes or regulations to govern its distribution, the question of entitlement to that interest is inevitable. The answer is determined by ownership. The sole authority to examine this question found that “a careful examination of [Article XI] reveals an intent, on the part of the Legislature, to treat this money as belonging not to the county but to the municipalities in which the mortgaged property is located and to compensate the county for its expense incurred in receiving and administering this money on behalf of those municipalities.”¹⁰⁸ If the basic tax principal is treated as belonging to municipalities, it follows that interest generated on that amount “must follow the principal.”¹⁰⁹ The most direct way of interpreting “interest follows principal” is proportional consistency. The percentage of interest that the Clerk allocates to each municipality should match the percentage of principal. It makes little sense to send the same amount of interest to a town generating \$10,000 in tax revenue as a town generating \$100,000 in revenue.

The distribution process that the Clerk has been executing correctly sends interest amounts to the municipalities, but reports the totals incorrectly. Once the Comptroller records the interest amount for the six-month period and reports the number to the Clerk’s Office, the Clerk reports distributed interest as though the same amount of interest is being sent to each city and town in which mortgages were recorded alongside the principal. The underlying numbers show that this is not actually the case and that interest is being distributed to municipalities consistent with the proportion of principal.

¹⁰⁶ *Id.* The documents returned are the MT-8 and AU-203.

¹⁰⁷ *Id.*

¹⁰⁸ 25 Op. St. Compt. 87 (1969).

¹⁰⁹ *Id.*

B. Expenses

Given that the County receives no financial benefit from mortgage tax collection, the State Legislature has authorized recording officers and treasurers, the two officials involved in the process, to deduct expenses from collected totals¹¹⁰. The language has been interpreted to sweep relatively widely, so long as the expenses are limited to the effecting the substantive obligations of Article XI, and those expenses are "reasonable, useful, and proper."¹¹¹ As mentioned in Section III(A) above, this is not to be conflated with a license to bill the State for every expense partially or tangentially related to mortgage tax collection¹¹². Explicitly permitted expenses include "printing, [and] hir[ing] of clerks and assistants"¹¹³. The guidance from the NY Tax Commissioner more specifically describes computerized mortgage tax reports and human-performed eligible expenses to include "costs incurred in reviewing mortgages to determine the correct amount of tax, reviewing affidavits, recording tax receipts, in addition to depositing, accounting, and reporting functions. . ."¹¹⁴ The Tax Commissioner encourages each county to "analyze their own time allocation."¹¹⁵

As recording officer, the Clerk is required to have the Office's expenses approved by the Tax Commission and audited by the Comptroller¹¹⁶. Today, these expenses are approved in advance. The Clerk fills out an MT-3, *Mortgage Expense Request*, and sends it to the Tax Commissioner in and around the month January¹¹⁷. The submission must include the annual expense that the Legislature approves, how many installments the Clerk plans to break the amount into, and may include upward adjustments with an explanation¹¹⁸. The MT-3 must be accompanied by "a resolution signed and approved by" the Erie County Legislature, and "a breakdown of the expenses to be reimbursed."¹¹⁹ According to the Tax Commissioner, expenses not incurred during a given period should not be deducted from the totals, and expense carryover from one month to the next is not permitted¹²⁰.

Since at least 2011, the Erie County Clerk has been submitting B Book budget resolution language for the approval of expenses. Each year, the breakdown consists of two categories: labor and tech expense. No further breakdown for these costs has been provided and the Clerk has indicated that the amounts are increased by a certain percentage year over year. However, the numbers do not bear this out¹²¹. While the Clerk's performance of this aspect has been inadequate, the Comptroller has failed to perform the MT-3 process entirely. Both offices should take care to itemize expenses related to mortgage tax collection and distribution to ensure that the County is being fully reimbursed for its efforts.

¹¹⁰ See NY Tax § 262.

¹¹¹ *People ex. re. Frost v. Woodbury*, 213 N.Y. 51 (1914).

¹¹² See MT-16, Ch. 11, p. 4.

¹¹³ NY Tax § 262.

¹¹⁴ NY MT-16, Ch. 11, p. 5. The Tax Commissioner needs to approve any "computerized" reports as to form.

¹¹⁵ NY MT-16, Ch. 11, P. 4.

¹¹⁶ NY Tax § 262.

¹¹⁷ NY MT-16, Ch. 11, p. 5. The form should be submitted 60 days prior to the start of the NY fiscal year, which starts April 1.

¹¹⁸ *Id.* Expenses can be claimed monthly, quarterly, or annually. Upward adjustments need to be approved by a supplemental resolution of the Legislature.

¹¹⁹ *Id.*

¹²⁰ NY MT-16, Ch. 11, p. 4. In 2022, the full amount of expenses initially approved were deducted each month.

¹²¹ Starting in 2011 and proceeding sequentially the amounts are as follows: \$450,000; \$450,000; \$450,000; \$450,000; \$509,868; \$515,579; \$515,579; \$533,797; \$552,480; \$541,626; 557,451; \$572,105; \$589,268.15.

V. Conclusion

Mortgage tax collection is a quintessential example of a funded mandate. Acting as agent of the Tax Commissioner, the County Clerk and County Comptroller are responsible for ensuring that taxes are collected at the time a mortgage is recorded and that the proceeds find their way to the correct recipients. Between the Offices of Clerk and Comptroller, there are several flaws in the Erie County mortgage tax collection system. Nevertheless, while it cannot be said with absolute certainty, these flaws do not appear to have caused any particular stakeholder significant harm, yet.

The extent to which the County Clerk comingles funds running through the Office is nothing short of astounding. The Clerk's practice of using the Concentration Account as an all-purpose repository represents an enormous liability. The Clerk has a fiduciary duty not to comeingle funds as well as legal obligations to segregate certain components of mortgage tax into separate accounts. Mortgage tax amounts do not belong to the Erie County taxpayers, but it is those taxpayers who will be left holding the bag should the gross fiduciary breach of the Clerk's system be exploited, if it hasn't already.

The County Clerk should take immediate steps to properly establish separate mortgage tax accounts as Article XI, its interpretive regulations, and the Tax Commissioner's guidance requires. Mortgage tax amounts should begin flowing into those segregated accounts as soon as possible, and written procedures should be put in place with input from the Tax Commissioner. For its part, the County Comptroller should address the issues noted here as quickly as possible and serve as a resource to the Clerk as the procedural flaws are addressed. Given the deficiencies therein, it is a matter of when, not if, these issues are exploited and the consequences could be severe.

APPENDIX B

To: Tim Callan, Deputy Comptroller; Alex McDougall, Second Deputy Clerk
From: Eric J. Mikols, Esq., ADC
CC: Kevin Hardwick, Erie County Comptroller; Michael Kearns, Erie County Clerk
Re: MT-4 Statement of Mortgages Recorded
Date: September 19, 2023

I. Introduction

The MT-4 is a standard form that the State of New York provides to the various county-level offices of recording officer and treasurer. The purpose of the form is to facilitate the proper collection, recording and distribution of mortgage taxes collected locally pursuant to Article XI of the New York Tax Law, and assist the State Department of Taxation and Finance in its oversight responsibilities. The use of the MT-4 in Erie County long pre-dates the terms of the current Clerk and Comptroller, who serve as recording officer and treasurer, respectively, for Article XI purposes. However, since the beginning of 2022, there has been some anxiety surrounding the monthly MT-4 process both on the part of the Comptroller's Office as well as the Clerk's. The resulting tension can be traced back to a bilateral misunderstanding of the MT-4 and the role each office plays in its use.

The purpose of this memorandum is to clarify precisely what the MT-4 requires, the purpose that it serves, and how those aspects work to effectuate the demands of Article XI. Part II describes the MT-4 and addresses the constructs and reservations that each office's staff has regarding it. Part III explains the relevant statutory obligations that Article XI places on county officers and opines on the actual purpose of the MT-4 based on that authority. A brief conclusion will follow.

II. MT-4

The MT-4, or Statement of Mortgages Recorded, is a form generated by the New York State Department of Taxation and Finance pursuant to § 261 of the Tax Law. By and large, the contents of the form have remained unchanged for at least 25 years. The purpose of the form is to represent a compilation of the mortgage tax amounts collected over the course of the preceding month, guide their transmittal, and report the results to the state. The form includes sum totals of basic tax, additional tax, assistance tax, and special tax using formulae prescribed by statute¹. Also included in the final calculation are amounts released following apportionment, which include any payments received from other counties, refunds and adjustments². The Clerk's expenses are deducted from that grand total to arrive at the bottom line, so to speak³. Additional guidance at the bottom of the MT-4 helps ensure that the correct dollar amount is sent to the proper recipient.

The lefthand side of the MT-4 contains several blanks to be filled. There is a space to denote the relevant county, the total number of mortgages recorded in the county that month, and a couple of sworn statements. Further, there is space for two signatures: one for the recording officer (or his designee) and another for the finance director (or his designee). Both offices must sign the MT-4 before it is sent to the New York State Tax Commissioner⁴.

¹ See NY Tax § 253.

² See generally NY Tax §§ 253, 257-a, 260.

³ The Clerk is entitled to deduct the expenses incurred in collecting mortgage tax pursuant to NY Tax § 262.

⁴ Hereafter referred to as 'The Commissioner'.

While the general substance of the MT-4 is straightforward and apparent to the Clerk and the Comptroller, specific practical details have up to this point been in dispute. Each month, mortgage tax collected “shall be paid over by [the Clerk] on or before the tenth day of each succeeding month.”⁵ The Clerk is aware of this monthly deadline and typically delivers the MT-4 to the Comptroller’s Office between three and seven days prior to the 10th. The Clerk’s Office has represented to the Comptroller’s Office that the latter’s signature is necessary in order to authorize the transfer of mortgage tax amounts to the Comptroller, the NFTA, and SONYMA. The Clerk’s practice has been to send the Comptroller basic tax amounts after the MT-4 is signed by the Comptroller and returned to the Clerk. Representatives of the Clerk’s Office have indicated that they proceed in this manner based on explicit instructions from their predecessors. The Comptroller’s Office, accepting the Clerk’s representations on their face, believed that the “signature of the [County’s] finance director” is an authorization and thus validation that the numbers on the statement are true and accurate. However, the MT-4 is delivered to the Comptroller’s Office each month with limited supporting documentation which would not permit the Comptroller to actually verify the accuracy of the numbers.

This process has led to an uncomfortable monthly ritual between the two offices. On one hand, the Comptroller’s Office is hesitant to make a representation to the Tax Commissioner that it is unequipped to verify. On the other hand, the Clerk, believing the Comptroller’s signature is necessary to remit payments and subject to a statutory deadline, experiences pressure to comply with a requirement thought to be outside its immediate control. However, this state of affairs need not persist.

III. Article XI Practice

By no fault of the current occupants of either office, the procedure for recording and transmitting mortgage tax amounts has deviated from the statutory authority. The easiest way to resolve the issues currently experienced is to return to the law. The distribution statute, § 261, articulates the order and manner in which mortgage taxes collected are to be delivered to their intended destinations. First, the additional tax, “with respect to those counties (Erie and Niagara) comprising the Niagara Frontier Transportation District⁶, to the Niagara Frontier Transportation Authority.”⁷ The Clerk is to send the full amount of additional tax to the NFTA prior to the 10th of each month⁸. The distribution statute then directs the Clerk to distribute the special tax and the assistance tax. The special tax is paid “to the state of New York mortgage agency (SONYMA).”⁹ Most counties do not have an assistance tax, and pay the full amount of revenue generated based off of the tax to SONYMA¹⁰. However, in Erie County, tax generated from the specific residential property transactions that would otherwise have gone to SONYMA are paid to the NFTA¹¹.

The Clerk must send the appropriate amounts to SONYMA and the NFTA directly¹². Nowhere in Article XI or its interpretive regulations is the county treasurer mentioned in connection with additional, special, or assistance tax. Those amounts are included on the MT-4, in all likelihood, because the form is delivered to the Tax Commissioner and it is more convenient to have all the figures on one sheet. At some point confusion

⁵ NY Tax § 261(1).

⁶ See NY Public Authorities Law § 1299-b.

⁷ NYTL § 261(1). (NFTA). The current additional tax distribution statute is slated to expire on December 1, 2024. However, there are no differences between the expiring statute and the new statute which affect Erie County.

⁸ *Id.*

⁹ NYTL § 261(2); see Title XVII or Article XIII of the Public Authorities Law. (SONYMA).

¹⁰ See NYTL § 253(1-a).

¹¹ NYTL § 261(2)(ii).

¹² NYTL § 261(2).

could have arisen in Erie County because the Comptroller has oversight over all “county funds and funds for which the county is responsible.”¹³ This is not necessarily the case for a county treasurer elsewhere in the state. Since, for the purposes of the MT-4, the Comptroller is occupying the position of treasurer, only the basic tax recorded on the MT-4 is relevant to the Comptroller’s role under Article XI.

What remains following the distribution of additional, special, and assistance tax is the basic tax. The statute dictates that “on or before the tenth day of each month the recording officer of each county shall pay over to the county treasurer of said county . . . the balance of the moneys received during the preceding month upon account of taxes paid to him or her.”¹⁴ In plain language, this provision requires the Clerk to deliver the basic tax amount to the appropriate Comptroller’s account *on or before* the 10th.

The major disconnect in the current MT-4 practice between the Clerk and Comptroller is almost entirely derived from a misinterpretation of the purpose behind the Comptroller’s signature. Seemingly from time immemorial, the Comptroller’s signature has been characterized as an authorization, when it’s actually a confirmation of receipt. In other words, by signing the MT-4, the Comptroller is not granting the Clerk permission, but rather, akin to signing for a FedEx package.

The text of the statute strongly supports the interpretation that the Comptroller’s signature is a simple confirmation that the basic tax has been received¹⁵. First, the basic tax is the only pot of money that can be definitively connected to the treasurer. The New York Legislature defined and specified each and every aspect of the mortgage tax distribution process in excruciating detail. Amounts deliverable to the NFTA and SONYMA are sent directly from the Clerk to the agencies. There is no mention of the treasurer. Second, under Article XI, there isn’t a single instance which contemplates the possibility that the treasurer needs to authorize, direct, or approve any action of the recording officer. The treasurer’s role is to receive the money from the recording officer and distribute it amongst the towns. It makes far more sense to conceptualize the MT-4 as memorializing the passage of a multi-million dollar baton, rather than the Comptroller granting permission for the Clerk to send money that the Comptroller is statutorily obligated to receive. Finally, the alternative interpretation renders the statutory mandate practically unworkable. Article XI directs the Clerk to send basic tax to the Comptroller “on or before” the 10th of each month, and requires the Clerk to wire amounts to the NFTA and SONYMA by the same deadline. If treasurers were intended to verify the accuracy of the totals, they would need to review potentially thousands documents to ensure validity. Permitting the Clerk to make the transfer at the deadline and expecting the Comptroller to confidently certify those totals by close of business would be an absurd expectation. Furthermore, the Comptroller’s Office wouldn’t even be able to begin this task if it didn’t have the funds and supporting documentation if the Clerk required permission to remit it in the first instance. Taken together, the MT-4 cannot represent anything more in this context than an acknowledgment that the basic tax had reached the next link in the chain of custody.

IV. Conclusion

As de jure agents of the state for purposes of mortgage tax collection, the Offices of Clerk and Comptroller bear an obligation to execute the Article XI mandate. By tweaking a few minor aspects of the MT-4 process to align with relevant legal authority, the concerns of the Clerk and the Comptroller can be alleviated.

¹³ See Erie County Charter § 1802. This would include all components of the mortgage tax, each in a fiduciary capacity.

¹⁴ NYTL § 261(3). In Erie County, the Comptroller is considered the Treasurer.

¹⁵ In addition to the legal authority, a review of the Dutchess County Clerk’s Mortgage Tax Collection and Distribution Process, published in July 2007, described the MT-4’s purpose in similar terms.

First, the Clerk's Office need not wait on any third party to send the additional and assistance tax payments to the NFTA or special tax to SONYMA. The Clerk's Office should still record the amounts on the MT-4 as it does presently, but need only see to it that the payments are issued by the 10th of each month.

Second, the Clerk's Office must send the basic tax amount to the designated Comptroller's bank account on, but preferably before, the 10th of each month. The Clerk should include all supporting documentation that is required by law¹⁶.

Finally, the Comptroller must compare the dollar amount of basic tax recorded on the MT-4 with the dollar amount of the deposit made by the Clerk in the designated account. If those numbers match, the Comptroller should sign the MT-4 and return a signed copy to the Clerk, who then has a completed MT-4 to deliver to the Tax Commissioner.

At that point, the Clerk and the Comptroller will have fulfilled all their respective obligations pertaining to the MT-4. Making these small changes will serve to improve the reporting and distribution of mortgage tax in Erie County. At the same time, such changes will remove an avoidable source of stress for staff in both offices.

¹⁶ One of the sworn statements on the MT-4 stipulates that the "statement of mortgages recorded, together with the receipts under the mortgage tax law and disbursements approved for the month shown, except taxes to be apportioned by the Commissioner" are included with the MT-4.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-7

COUNTY CLERK

Response to February 2024 Audit by the EC
Comptroller's Office

Attachments

24COMM. 4E-7



ERIE COUNTY CLERK'S OFFICE

**RESPONSE TO FEBRUARY 2024 AUDIT BY THE ERIE
COUNTY COMPTROLLER'S OFFICE**

**HON. MICHAEL P. KEARNS
ERIE COUNTY CLERK
ERIE COUNTY HALL
92 FRANKLIN STREET
BUFFALO, NEW YORK 14202**

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SUMMARY OF THE AUDIT RESPONSE OF THE ERIE COUNTY CLERK'S OFFICE

Introduction

The following report contains the response of the Erie County Clerk's Office ("Response") to the audit by the Erie County Comptroller's Office titled "Mortgage Tax Revenue Collection and Distribution for the Erie County Clerk's Office, Registrar Division for the period January 1, 2022 through December 31, 2022".

For context, this Audit is in fact the *second* audit of the Registrar Division of the Clerk's Office in the past year (and will be referred to herein as the "Second Audit"). The first audit of the Registrar Division ("First Audit") was announced on February 13, 2023 and, as was well-publicized, resulted in a report being released on June 30, 2023, nearly five months after commencement. A supplemental "Analysis of the Concentration Account and Deposit Activity in the Erie County Clerk's Office, Registrar's Division, January 1, 2022 – June 30, 2023" ("Analysis") was released on August 24, 2023, over six months after commencement of the First Audit. The response by the Clerk's Office to the First Audit was released on September 25, 2023.

This Second Audit was announced on May 4, 2023 under the justification that the scope of the First Audit needed to be expanded to include mortgage tax distributions. A copy of the May 4, 2023 letter from the Comptroller's Office to the Clerk's Office is attached hereto as **Exhibit A**.

The fieldwork for the Second Audit ended on October 12, 2023. However, the findings of the Second Audit were not released to the Clerk's Office (in draft form) until January 22, 2024, over eight months after commencement and, incredulously, nearly one year after the announcement of the First Audit. A full timeline of the auditing process is attached hereto as **Exhibit B**.

The Second Audit Is Duplicative Of The First Audit As Evidenced By The Findings And Recommendations.

As before, the Comptroller's Office alternates throughout the Second Audit between phrases like "Finding", "Significant Finding", "Material Weakness," and "Comment" without explanation. However, it is clear that the majority of critiques and recommendations are duplicative of those found in the First Audit and the Analysis. As such, the majority of the critiques and recommendations were already provided to the Clerk's Office over six (6) months ago. These duplicative critiques and recommendations are indicated in the Responses accordingly and respectfully considered moot.

The Clerk's Office Has Already Implemented Policies And Procedures For Increased Oversight And Financial Controls.

Since the release of the First Audit on June 30, 2023, and as noted in the response from the Clerk's Office on September 25, 2023, many changes recommended by the Comptroller's Office have already been implemented regarding oversight and financial controls. A summary of the most important improvements is below:

- The Deputy County Clerk – Finance is no longer the sole individual who prepares monthly payments and reports.
- At least two individuals in management must verify all payments that are sent out.
- Copies of all checks received by the Clerk's Office are made by cashiers and included in the daily deposit reporting.
- Fees collected for recording documents and other services offered by the Clerk's Office have been verified with statutory authority, including the New York Civil Practice Law and Rules ("CPLR") and assembled in the Clerk's Office Schedule of Fees.
- Refunds for Court filings have been streamlined and given increased oversight with the use of the Converge software system.
- Escrow agreements are in the process of being dismantled in favor of a cart-based online image-purchasing system.
- Updated written procedures for financial duties and payment distribution.

Perhaps most significantly, and based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, the Clerk's Office has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and the Clerk's Office is grateful to the Comptroller's Office for its assistance in that regard.

The Process Has Already Begun To Improve Software Used By The Clerk's Office.

As with the First Audit, several "Findings" relate to legacy software and agreements that long predate the current administration of the Clerk's Office. NewVision has been the system utilized by the Clerk's Office for many years and through many prior administrations. It is a complex system which previous Clerks have declined to change due to the inherent difficulty in implementing a new system. The high turnover of cashiers in the Clerk's Office only adds to the difficulty in such an attempt.

Nevertheless, the Clerk's Office has already been meeting with potential software vendors on improving current systems and potentially purchasing new ones. In addition, Clerk's Office staff has met with other County Clerk offices to compare financial software and operations. It was anticipated that this Second Audit would be completed in the Fall of 2023 so that a Request for

Proposals (“RFP”) could be released. Given the delayed release of the Second Audit, it is expected that the RFP will issue sometime in the spring of 2024.

This Second Audit Of The Clerk’s Office Revealed Multiple Issues With The Comptroller’s Office.

This Second Audit is notably critical of both the Clerk’s Office *and* the Comptroller’s Office. Alleged issues that were found in the Clerk’s Office in the First Audit and reiterated in the Analysis and now the Second Audit have now been found in the Comptroller’s Office, including lack of managerial oversight, comingling of funds, flaws in tax revenue distribution, and errors in accounting. In total, 4 of the 30 Findings in this Second Audit are critical of the Comptroller’s Office, as highlighted on pages 24, 25, 26, and 27 of the Second Audit. The Findings against the Comptroller are summarized here:

- There is a lack of communication between the Cash Management and Trust Units of the Comptroller’s Office causing delayed and incomplete interest payments to the tax districts and resulting in flawed distribution totals.
- The practices of the Controller’s Accounting Division have resulted in interest posting errors in the County’s accounting system and requires managerial oversight per Erie County policy.
- The Comptroller’s Office comingled mortgage tax funds with other County trust funds.
- The Comptroller’s Accounting Division lacks managerial review over ACH and check disbursements prior to the Semi-Annual distribution.

While the Clerk’s Office is grateful for the constructive criticism and recommendations, it is simply hypocritical to expect perfection of the Clerk’s Office and keep it under audit for over a year when the Comptroller’s Office itself has multiple financial and accounting issues. Clearly, the financial structure of Erie County is problematic where there are multiple issues at the office of the Chief Fiscal Officer.

The Clerk’s Office Looks Forward To Continued Cooperation With The Comptroller’s Office.

One Finding in the Second Audit encourages a reallocation of duties between the Clerk’s Office and Comptroller’s Office to “cooperatively ensure the accuracy and reliability of mortgage tax distribution.” The same finding stipulates that both Offices to this point have “executed the process in good faith.” The Clerk’s Office is grateful for this acknowledgment and looks forward to working with the Comptroller in the future. It is noted that a letter was sent to the Comptroller by the Clerk on November 16, 2023 seeking to hold weekly meetings which, to date, has not been responded to. A copy of the November 16, 2023 correspondence is attached hereto as **Exhibit C**.

Exit Conference

An Exit Conference was held on January 31, 2024 between the Clerk’s Office and the Comptroller’s Office. At the Exit Conference, the Clerk’s Office renewed its request for

supporting documentation that was made upon receipt of the draft report, pursuant to Section 8.133 of the Generally Accepted Government Auditing Standards, and was told that such documentation was not ordinarily provided, and would not be provided prior to the release of the report. The Clerk's Office also discussed the stolen check referenced in the Second Audit, and objected to any attempted weaponization of the Clerk's Office being a victim of check fraud.

Conclusion

The Clerk's Office has been welcoming of the Auditors since the first Audit began, and was accommodating and fully cooperative for the Second Audit, including complying with all document requests and answering questions even after fieldwork was completed. However, and as the timeline in **Exhibit B** shows, the Clerk's Office was not afforded enough time to sufficiently review the draft report before the Exit Conference, nor provided all of the requested supporting documentation as previously mentioned. Trying to fully comprehend and analyze a report that took over eight months in *days* is simply unreasonable.

Many Findings lack the exact reports used such that they are impossible to analyze. Similarly, data lumped together in months and years summarizing information makes it impossible to know the exact transactions in question. In addition, there is not one specific NewVision transaction number referenced in the Second Audit for the Clerk's Office to review.

Those issues notwithstanding, we thank the Comptroller's Office for this opportunity to improve the Clerk's Office and look forward to the continued strengthening of the finances of Erie County.

Respectfully Submitted,



Hon. Michael P. Kearns
Erie County Clerk

Audit Response Team Lead:

William A. Lorenz Jr., Esq.
Deputy County Clerk - Legal

RESPONSES TO FINDINGS

A. Internal Controls

- *Material Weakness #1: Control Deficiencies exist due to the lack of established internal controls within the Clerk's Office mortgage tax revenue collection and distribution process and procedures.*

CLERK RESPONSE:

The Clerk's Office thanks the Comptroller's Office for making recommendation but respectfully considers it as moot.

Since the release of the First Audit on June 30, 2023, and as noted in the response from the Clerk's Office on September 25, 2023, many changes recommended by the Comptroller's Office have already been implemented regarding oversight and financial controls. A summary of the more significant improvements is below:

- The Deputy County Clerk – Finance is no longer the sole individual who prepares monthly payments and reports.
- At least two individuals in management must verify all payments that are sent out.
- Copies of all checks received by the Clerk's Office are made by cashiers and included in the daily deposit reporting.
- Fees collected for recording documents and other services offered by the Clerk's Office have been verified with statutory authority, including the New York Civil Practice Law and Rules ("CPLR") and assembled in the Clerk's Office Schedule of Fees.
- Refunds for Court filings have been streamlined and given increased oversight with the use of the Converge software system.
- Escrow agreements are in the process of being dismantled in favor of a cart-based online image-purchasing system.
- Updated written procedures for financial duties and payment distribution.

Perhaps most significantly, and based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, the Clerk's Office has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and the Clerk's Office is grateful to the Comptroller's Office for its assistance in that regard.

- **Significant Finding #1: The Clerk's Office did not sign a Management Representation Letter.**

CLERK RESPONSE:

For the reasons set forth below, the Clerk was unable to ethically sign a Management Representation Letter for this Second Audit, and objects to this fact being labeled a "significant finding".

Among the statements by the Comptroller's Office in its Management Representation Letter sent to the Clerk's Office for signature by the Clerk over three months before the draft report and findings, are the following:

"I confirm, on behalf of the Clerk's Office, that the following initial representations are true and correct to the best of my knowledge and that of my staff, as of October 12, 2023."

"All violations or possible violations of laws or regulations that would be relevant for the purposes of the audit have been heretofore disclosed to the Auditor."

As the Comptroller's Office is well aware, there is an ongoing criminal investigation being conducted into the allegations of the First Audit. To request that the Clerk personally sign a statement that the representations made during the Second Audit are true and correct on behalf of the staff of the Clerk's Office, when there is an ongoing investigation, is to essentially entrap the Clerk if any staff member is eventually arrested and prosecuted (which to date has not occurred).

Similarly, the Clerk would also be entrapped by signing off on the statement that "all violations or possible violations of laws or regulations" have been disclosed to the Auditor, should the law enforcement investigation prove that any violation occurred (again, this has yet to occur).

The Clerk's Office also objects to the Management Representation Letter being sent for signature over three (3) months before the draft report and findings were provided. It is simply unreasonable to demand the Clerk sign off on the statements above in the midst of a law enforcement investigation that could very well result in an arrest or prove that a violation of a law occurred.

- *Finding #1: A counterfeit check in the amount \$326,456.16 was paid out of the Erie County Clerk's Concentration Account.*

CLERK RESPONSE:

A check to SONYMA was issued and mailed from the Clerk's Office Concentration Checking Account, Check No. 6951, dated April 27, 2022, in the amount of \$326,456.16 (the "Check"). As part of the check verification process of the Clerk's Office in place at the time, the Check was verified by two individuals before being placed in the mail. Historically, SONYMA has a required a physical check from Erie County sent to a P.O. Box.

The Clerk's Office is responsible for collecting and distributing millions of dollars of funds resulting from the recording of mortgages by customers each month. The Clerk's Office acts as an intermediary, temporarily taking custody of these funds and submitting the proper amounts to various government agencies and municipalities. One of these government agencies is the State of New York Mortgage Agency ("SONYMA"), which is due a monthly payment out of the mortgage taxes collected by the Clerk's Office, known as the Special Additional Tax. The Check in question was for the Special Additional Tax due to SONYMA for March 2022.

Once the Check was placed in the mail, it was out of the Clerk's Office's hands and control. The Check was in fact intercepted by an unknown third party, and was either altered or used to create a new, fraudulent check to the entity "Get Mobile LLC". It appears the Check could have been diverted at any time once it left the Clerk's Office, including at the County mail room or any of the other United States Postal Service locations on route to SONYMA (or even at SONYMA itself). This theft was sophisticated enough to avoid detection by the bank of Erie County and the bank where the fraudulent check was Cashed. Specifically, the fraudulent check was cashed on May 26, 2022, and featured the same Check No. (6951) and amount (\$326,456.16) as the original Check, along with appearing substantially similar on its face.

In reviewing the bank statements of the Clerk's Office, a person would see only that Check No. 6951 was cashed on May 26, 2022 for \$326,456.16, all of which would have been the correct information for the original Check. The data reconciled within the Concentration Account perfectly. Reasonable steps were taken to verify the Check, but due to human error and the sophistication of the theft, it was missed. Only by closely looking at the image of the cashed check on the online bank statement would an individual have been able to see that the check was fraudulent.

The Clerk's Office has no records of any communication from SONYMA that the March 2022 amount of \$326,456.16 was not received. No voicemails, no emails, no letters, nothing. In fact, the Clerk's Office was not notified of this check interception until October 12, 2023, during the final fieldwork meeting of this Audit by the Comptroller's Office. The Comptroller had mentioned in passing to the Clerk that a check "may" have been stolen back in the summer of 2023, but provided no other clarification or confirmation, nor any

other information to allow the Clerk's Office to investigate, until the October 12, 2023 meeting.

Upon learning of the intercepted check (almost a year-and-a-half after the original Check was mailed), the Clerk's Office immediately contacted SONYMA to inquire. An Associate Accountant for SONYMA confirmed that SONYMA had no record of Check No. 6951 being deposited into SONYMA's Lockbox account. In addition, SONYMA informed the Clerk's Office that the reason that there was no communication about the stolen Check was that the New York State Department of Taxation and Finance is severely backlogged, and as such has not reconciled amounts due to SONYMA from the various counties in some time. A copy of the letter to SONYMA memorializing this inquiry, dated October 17, 2023, is attached as Exhibit D.

The Clerk's Office then met with the District Attorney's Office and learned that the Comptroller's Office was the agency that provided the information about the forged check to them. The District Attorney's Office confirmed that the check was in fact intercepted in the mail, outside of the control of the Clerk's Office, and that the funds were cashed by an unrelated third-party. The District Attorney's Office also confirmed the conclusion of the Legal Deputy Clerk that the only way this theft could have been discovered sooner would have been to view the image of the check on the online bank statement. As the Auditor correctly states, the Positive Pay feature on the bank account would not have caught the intercepted check.

The Clerk's Office next met with the County's banking entity on October 19, 2023 to inquire how this forgery could have occurred and why the Clerk's Office was not alerted. The government liaison for the bank confirmed that the bank was not made aware of the Check by the Comptroller's Office, the District Attorney's Office, SONYMA, or even the State Comptroller's Office. Nevertheless, the Clerk's Office duly submitted an Affidavit of Forgery to the bank the same day, a copy of which is attached as Exhibit E. Unfortunately, the Clerk's Office was made aware that check fraud is a serious threat for every organization, as highlighted in a 2023 report by the Association for Financial Professionals attached hereto as Exhibit J:

2022 saw a large increase in brazen and successful attempts at stealing mail from post office boxes: i.e., the blue boxes typically found on street corners. Perpetrators of these crimes replicated keys to mailboxes and stole mail. Mail was then opened, and payments containing checks (government, business, personal, etc.) were washed and check amounts and names of payees altered. These checks were then endorsed and deposited into accounts with a short life.

In December 2023, the liaison informed the Clerk's Office that the bank's Financial Crimes team learned, from the bank where the forged check was cashed, that there were no funds left to recover, as is common with check fraud situations like this. Often, a fraudulent check will be cashed or deposited and the funds taken immediately. Final conclusion of fraud

claims can take up to 270 days, but due to the date of the fraud, recovery of the funds is unlikely.

In summary, the Clerk's Office received zero notice or information to investigate an intercepted check from:

- **SONYMA- the intended recipient;**
- **The bank of Erie County;**
- **The District Attorney's Office; and**
- **The Comptroller's Office.**

The Clerk's Office is grateful to the Comptroller's Office for discovering this intercepted check. However, it is troubling that the Comptroller's Office would share information of a financial theft with the District Attorney's Office and not the Clerk's Office at the same time. Equally troubling is the statement by the Comptroller's Office on page 5 of the Second Audit that the District Attorney's Office asked them to keep this issue "confidential" (the District Attorney's Office made no such claim when the Clerk's Office met to discuss the Check). Had the Clerk's Office been made aware sooner, it is possible that the stolen funds could have been recovered, as indicated by the governmental liaison to the bank. It is important to note that the funds stolen from this check interception were owed to a New York State government agency- they were not funds entitled to County taxpayers.

As a result of this Finding, the Clerk's Office has instituted additional verification processes on all checks cut, including:

- **viewing images of all checks paid out of Clerk's Office bank accounts;**
- **requiring "return receipts" on large checks sent through the mail when possible;**
- **requesting the ability to perform wire transfers in lieu of sending paper checks; and**
- **reviewing the images of all cashed checks in the online bank statements.**

B. Reconciliation

- **Finding #1: Mortgage Tax bank account has carried an undistributed balance of \$24,340.32.**

CLERK RESPONSE:

The Clerk's Office objects to this Finding as speculative and unfounded in claiming the presence of these funds is an indicator that "the current Administration has never reconciled this account". As the Comptroller's Office admits, "it is possible that this balance pre-dates the current Administration", which is to say that it is also possible that it does not. It is impossible to admit or deny to such a speculative finding, especially in the absence of any supporting documentation which was requested before the Exit Conference.

Regardless, the Clerk's Office notes that, based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and anticipates that all bank accounts will be properly reconciled going forward.

- **Finding #2: Transfer to Mortgage Tax account exceeded the amount of the distribution by \$1,816.70.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office is unable to accurately verify or refute this Finding.

It is noted that the Clerk's Office processed \$156 million in transactions in 2022. This Finding deals with \$1,816.70, or 0.001%, a clear outlier.

To the extent that the Comptroller's Office recommends increased financial procedures, the Clerk's Office appreciates the recommendation but respectfully considers it as moot.

The Clerk's Office notes that, based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and anticipates that all bank accounts will be properly reconciled going forward.

- **Finding #3: M&T Imprest account has carried an undistributed balance of \$69,962.34 since 2021.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office is unable to accurately verify or refute this Finding.

The Clerk's Office also submits that this Finding exceeds the scope of the Second Audit as the Imprest Account is unrelated to mortgage tax distributions and deals with the 2021 year, not 2022.

To the extent that the Comptroller's Office recommends increased financial procedures, the Clerk's Office appreciates the recommendation but respectfully considers it as moot.

The Clerk's Office notes that, based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and anticipates that all bank accounts will be properly reconciled going forward.

- **Finding #4: Monthly escrow reports do not reconcile to daily escrow reports.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office is unable to accurately verify or refute this Finding.

The Clerk's Office also submits that this Finding exceeds the scope of the Second Audit as monthly escrow accounts are unrelated to mortgage tax distributions.

Regarding the management of escrow accounts, the Clerk's Office appreciates the recommendation but respectfully considers it as moot.

The Clerk's Office notes that escrow agreements are already in the process of being dismantled in favor of a cart-based online image-purchasing system, as part of the larger effort to streamline and strengthen financial procedures at the Clerk's Office.

Regarding the existing legacy software (NewVision) the Clerk's Office has already been meeting with potential software vendors on improving current systems and potentially purchasing new ones. In addition, Clerk's Office staff has met with other County Clerk offices to compare financial software and operations. It was anticipated that this Second Audit would be completed in the Fall of 2023 so that a Request for Proposals ("RFP") could be released. Given the delayed release of the Second Audit, it is expected that the RFP will issue sometime in the spring of 2024.

- **Finding #5: The Mortgage Tax Revenue reported as the amount collected on the MT-4 does not reconcile to the amount reported on the Cash Code Summary.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office is unable to accurately verify or refute this Finding.

The Clerk's Office objects to the statement that "the Auditee has no written procedures" as patently false. The Clerk's Office follows the rules and regulations of New York State in handling mortgage tax reconciliation, distribution, and reporting.

It is noted that the Cash Code Summary report and the MT-4, as currently designed, will not reconcile due to State-ordered apportionments going to other counties.

With regard to the recommendations regarding existing legacy software (NewVision), the Clerk's Office appreciates but respectfully considers them as moot.

The Clerk's Office has already been meeting with potential software vendors on improving current systems and potentially purchasing new ones. In addition, Clerk's Office staff has met with other County Clerk offices to compare financial software and operations. It was anticipated that this Second Audit would be completed in the Fall of 2023 so that a Request for Proposals ("RFP") could be released. Given the delayed release of the Second Audit, it is expected that the RFP will issue sometime in the spring of 2024.

- **Finding #6a: Seven mortgages on hold were never released in NewVision between 2019 and 2022.**

CLERK RESPONSE:

The Clerk's Office objects to the names of the seven mortgagors being included in the Second Audit as unnecessary.

The Erie County Clerk's Office processed 196,466 transactions in 2022. This Finding concerns seven (7) transactions with a possible mortgage hold issue- less than half of 0.01 percent. While the Clerk's Office strives for perfection, this small amount of transactions is a clear outlier.

After consultation with the New York State Department of Taxation, it was confirmed that 4 of the 7 mortgages should not have been placed on hold, and were only there due to technical and human error. The issue has been corrected in NewVision, and those mortgages were released prior to the Second Audit report.

Nevertheless, the Clerk's Office has already taken steps to strengthen its financial department. Based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and the Clerk's Office will continue to work with the Tax Commission to ensure all mortgages are properly and timely released.

- **Finding #6b: One mortgage on hold from Finding #6a was reported on the MT-4 but never taken off hold.**

CLERK RESPONSE:

The Erie County Clerk's Office processed 196,466 transactions in 2022. This Finding concerns one (1) transaction with a possible mortgage hold issue- less than half of 0.001 percent. While the Clerk's Office strives for perfection, this lone transaction is a clear outlier.

It was confirmed that, due to clerical error, this mortgage was not released. The Clerk's Office is currently working with the State on how best to effectuate the delayed release.

C. Collection

- **Finding #1: Mortgage Tax revenue calculated on five transactions did not reconcile to the fees established in NewVision.**

CLERK RESPONSE:

This Finding is inconclusive and speculative in light of the Comptroller’s Office’s own admission that the Tax Commission verified the correct amounts were collected. In addition, the attached Exhibit I shows the amount received by Erie County as determined by New York State.

In addition, the “Summary of Mortgage Tax Calculations” on page 13 of the Second Audit is inaccurate. The mortgages listed were closed in other counties, not Erie. The “Calculated” column is actually the amount that the other counties collected for mortgage tax, while the “Collected” column is Erie County’s portion sent to us by other counties. Below is a corrected table:

ERIE COUNTY CLERK’S OFFICE RECORDED RECEIPTS

2022	Tax Type	Consideration Amount(1) (A)	MT Collected by Recording County (2) (B)	Apportioned MT to Erie County (3) (C')	Erie Co. Received (3) (D)	Variance (C - D)
MTDN2022002505 James Renaldo Case #317936	Concideration Amount (1)	500,000.00				
	Basic:		2,500.00	657.38	657.38	-
	SONYMA:		1,250.00	328.69	328.69	-
	Additional:		1,250.00	328.69	328.69	-
	Total:			\$ 5,000.00	\$ 1,314.76	\$ 1,314.76
MTDN2022009736 Jennifer Zeitler Case# 318634	Concideration Amount (1)	70,000.00				
	Basic:		350.00	282.11	282.11	-
	SONYMA:		175.00	141.06	141.06	-
	Additional:		175.00	141.06	141.06	-
	Total:			\$ 700.00	\$ 564.23	\$ 564.23
MTDN2022011976 Lineage AFS Masters RE LLC Case# 318670	Concideration Amount (1)	12,973,740.00				
	Basic:		64,868.50	20,887.30	20,887.30	-
	SONYMA:		32,434.25	10,443.65	10,443.65	-
	Additional:		32,434.25	10,443.65	10,443.65	-
	Total:			\$ 129,737.00	\$ 41,774.60	\$ 41,774.60
MTDN2022015664 E21 Lockport Properties LLC Case# 318964*	Concideration Amount (1)	1,103,845.54				
	Basic:		5,519.00	2,484.90	2,484.90	-
	SONYMA:		2,759.50	1,242.50	1,242.50	-
	Additional:		2,759.50	1,242.50	1,242.50	-
	Total:			\$ 11,038.00	\$ 4,969.90	\$ 4,969.90
MTDN2022018314 Peter Todenhagen, Jr Case# 318535	Concideration Amount (1)	316,000.00				
	Basic:		1,580.00	622.71	622.71	-
	SONYMA:		790.00	311.36	311.36	-
	Additional:		790.00	311.36	311.36	-
	Total:			\$ 3,160.00	\$ 1,245.43	\$ 1,245.43

As the corrected table shows, there were no variances.

Nevertheless, the Clerk's Office has already taken steps to strengthen its financial department. Based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and the Clerk's Office will continue to ensure that all mortgage tax revenue is properly reconciled and distributed.

With regard to the recommendations regarding existing legacy software (NewVision), the Clerk's Office appreciates but respectfully considers them as moot.

The Clerk's Office has already been meeting with potential software vendors on improving current systems and potentially purchasing new ones. In addition, Clerk's Office staff has met with other County Clerk offices to compare financial software and operations. It was anticipated that this Second Audit would be completed in the Fall of 2023 so that a Request for Proposals ("RFP") could be released. Given the delayed release of the Second Audit, it is expected that the RFP will issue sometime in the spring of 2024.

- **Comment #1: Documents suggest that only recording fees were collected.**

CLERK RESPONSE:

Despite the failure of the Comptroller's Office to provide any requested supporting documentation for this Comment, the Clerk's Office was able to locate the mortgage and question and confirmed that it was filed in a different county, which means that the other county would have been the one to collect all taxes. The Clerk's Office only records certified copies of such mortgages.

The Clerk's Office also objects to the statement that the Auditor had "limited opportunity" to review and ask questions regarding the test samples pulled. The Second Audit began in May 2023 and fieldwork did not conclude until October 12, 2023, with the report not being provided until January 22, 2024. Clearly, there was more than enough time and opportunity to conduct all testing.

Nevertheless, the Clerk's Office has already taken steps to strengthen its financial department. Based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and the Clerk's Office will continue to ensure that all mortgage tax revenue is properly reconciled and distributed.

D. Distribution

- **Finding #1: The MT-4 reported incorrect amounts totaling \$156,340.04.**

CLERK RESPONSE:

The Clerk's Office stands by its calculations and distributions which are approved twice a year by the New York State Department of Taxation and Finance. Copies of letters for the first half of 2022, dated May 27, 2022, and the second half dated November 16, 2022 are attached hereto as Exhibits F and G, respectively.

Regardless, it was confirmed that the 14 releases for April 2022 and 4 for May 2022 were included with the MT-4. Due to the number of releases for each month, these releases were placed on a supplemental form that, due to technical error, did not get sent to the Comptroller's Office.

It is noted that the inability of the Auditor to reconcile daily or monthly reports is problematic, but does not logically warrant a conclusion that said inability is because the data and/or reports is inaccurate.

To properly analyze reports, one must understand the purpose of the report and where the information contained in the report is derived. An accurate report that is misinterpreted, used for the wrong purpose, or which is reconciled improperly by an auditor, are all plausible explanations for why a report cannot be reconciled.

As to the question of distribution to the tax districts, the Clerk's Office is working with its current software provider to ensure proper reconciliation and distribution.

- **Finding #2: A variance of \$17,660.79 between the Hold Report and Release Report indicates that the Variance Amount was not distributed.**

CLERK RESPONSE:

The Clerk's Office stands by its calculations and distributions which are approved twice a year by the New York State Department of Taxation and Finance. Copies of letters for the first half of 2022, dated May 27, 2022, and the second half dated November 16, 2022 are attached hereto as Exhibits F and G, respectively.

As to this Finding, there is no explanation as to why this table labeled "Summary of Variances" was generated or why the calculations were performed in this manner. The Clerk's Office's Audit Response Team analyzed this Finding and believes the calculations are inaccurate. As the Clerk's Office requested additional time to review the draft report and were given a firm deadline without explanation, and as such no further explanation can be given.

It is noted that the inability of the Auditor to reconcile daily or monthly reports is problematic, but does not logically warrant a conclusion that said inability is because the data and/or reports is inaccurate.

To properly analyze reports, one must understand the purpose of the report and where the information contained in the report is derived. An accurate report that is misinterpreted, used for the wrong purpose, or which is reconciled improperly by an auditor, are all plausible explanations for why a report cannot be reconciled.

Nevertheless, the Clerk's Office has already taken steps to strengthen its financial department. Based on the recommendation of the Comptroller's Office and approval by the Erie County Legislature, it has hired a CPA with extensive experience in forensic accounting as its new Deputy County Clerk – Finance. In addition, the two new financial positions allocated by the Legislature have been filled by competent and experienced individuals including one with a degree in Information Systems & Business. The financial management team of the Clerk's Office is easily the strongest and most supported it has been in decades, and the Clerk's Office will continue to ensure that all mortgage tax revenue is properly reconciled and distributed.

- **Finding #3: Seven mortgages that received state determinations were incorrectly reported on the MT-4 and not distributed to tax districts, SONYMA or NFTA.**

CLERK RESPONSE:

This Finding appears to suggest that the apportionment documents received from the Tax Commission and the “false sense of confidence” provided by the MT-4, which is a State form signed off by the Comptroller’s Office and the New York State Department of Taxation and Finance, are somehow inaccurate.

The Clerk’s Office stands by its calculations and distributions which are approved twice a year by the New York State Department of Taxation and Finance. Copies of letters for the first half of 2022, dated May 27, 2022, and the second half dated November 16, 2022 are attached hereto as Exhibits F and G, respectively.

As to this Finding, the table labeled “Summary of Missing Cases” is misleading. This Finding concerns mortgages releases highlighted in previous Findings of the Second Audit and is therefore duplicative.

Regardless, the Clerk’s Office is in the process of reviewing each case with our current software provider and ensuring they are properly reconciled and distributed.

- **Finding #4: Five mortgages apportioned by New York State were released and distributed incorrectly.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office is unable to accurately verify or refute this Finding.

The Clerk's Office stands by its calculations and distributions which are approved twice a year by the New York State Department of Taxation and Finance. Copies of letters for the first half of 2022, dated May 27, 2022, and the second half dated November 16, 2022 are attached hereto as Exhibits F and G, respectively.

Nevertheless, the Clerk's Office will endeavor to verify the mortgage tax revenue on hold was released properly and accurately to the tax districts and outside agencies as recommended.

- **Finding #5: One apportioned mortgage was never distributed.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office is unable to accurately verify or refute this Finding.

The Erie County Clerk's Office processed 196,466 transactions in 2022. This Finding concerns one (1) transaction with a possible mortgage tax distribution issue- less than half of 0.001 percent. While the Clerk's Office strives for perfection, this lone transaction is a clear outlier.

Nevertheless, the Clerk's Office appreciates the recommendation and will endeavor to perform monthly reconciliations of mortgage tax revenue received to complete the MT-4.

- **Finding #6: Mortgage tax revenue in the amount of \$29,654.00 was unaccounted for.**

CLERK RESPONSE:

Despite the failure of the Comptroller's Office to provide any requested supporting documentation for this Finding, the Clerk's Office was able to review the transaction in question and confirm it was on the January 2023 MT-4 (signed off by the Comptroller's Office) and that the mortgage tax was distributed properly to the appropriate tax districts and state agencies. A copy of the January 2023 MT-4 is attached hereto as Exhibit H.

This Finding is critical of the timeframe of the apportionment from the State. It is not uncommon to receive an apportionment determination from the State over 2-3 months after the date of the transaction, if not longer. The release occurred less than one (1) week after the determination letter was received by the State. To infer that this period was in any way unreasonable is misleading.

- **Finding #7: Five mortgages apportioned by New York State were not placed on hold in NewVision.**

CLERK RESPONSE:

The Comptroller's Office rightly admits that all five mortgages were properly released and distributed, so all funds were properly reconciled. While the five mortgages may not have appeared on the particular Hold Report the Comptroller's Office presumably looked at (which was not provided in their report), there was no issue with the release and distribution of these mortgages.

It is noted that the inability of the Auditor to reconcile daily or monthly reports is problematic, but does not logically warrant a conclusion that said inability is because the data and/or reports is inaccurate.

To properly analyze reports, one must understand the purpose of the report and where the information contained in the report is derived. An accurate report that is misinterpreted, used for the wrong purpose, or which is reconciled improperly by an auditor, are all plausible explanations for why a report cannot be reconciled.

- **Finding #8a: Posted interest amounts were incomplete.**

CLERK RESPONSE:

The Clerk's Office concurs with this Finding and recommendation to the extent it is directed to the Comptroller's Office. It is troubling that the Comptroller's Office would include multiple Findings *against itself* on the issue of mortgage tax, the very issue that apparently required this Second Audit and over eight months to provide a report to the Clerk's Office on.

There has not been a full audit of the Clerk's Office by the Comptroller's Office in the last twenty (20) years, and the second that one is performed, issues are found with the Comptroller's Office that certainly calls into question the objectivity of that office on this issue.

In pertinent part, Chapter 3 of the Generally Accepted Government Auditing Standards ("GAGAS"), which the Comptroller states was followed in conducting the Audit, reads as follows:

Objectivity (3.11)

Auditors' objectivity in discharging their professional responsibilities is the basis for the credibility of auditing in the government sector. Objectivity includes independence of mind and appearance when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.

The Comptroller is the "chief fiscal, accounting, reporting and auditing officer of the County" pursuant to Article 18 of the Erie County Charter. It is questionable how the Clerk's Office can be expected to be without error in every transaction (averaging close to 200,000 per year) when the practices of the Comptroller's Office, by its own admission in this Finding, are "guaranteed to result in flawed distribution totals."

- **Finding #8b: Money Market Interest was not distributed on time.**

CLERK RESPONSE:

The Clerk's Office concurs with this Finding and recommendation to the extent it is directed to the Comptroller's Office. It is troubling that the Comptroller's Office would include multiple Findings *against itself* on the issue of mortgage tax, the very issue that apparently required this Second Audit and over eight months to provide a report to the Clerk's Office on.

There has not been a full audit of the Clerk's Office by the Comptroller's Office in the last twenty (20) years, and the second that one is performed, issues are found with the Comptroller's Office that certainly calls into question the objectivity of that office on this issue.

In pertinent part, Chapter 3 of the Generally Accepted Government Auditing Standards ("GAGAS"), which the Comptroller states was followed in conducting the Audit, reads as follows:

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Auditors' objectivity in discharging their professional responsibilities is the basis for the credibility of auditing in the government sector. Objectivity includes independence of mind and appearance when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.

The Comptroller is the "chief fiscal, accounting, reporting and auditing officer of the County" pursuant to Article 18 of the Erie County Charter. It is questionable how the Clerk's Office can be expected to be without error in every transaction (averaging close to 200,000 per year) when the practices of the Comptroller's Office, by its own admission in this Finding, resulted in "errors in the County's accounting system."

- **Comment #1: Comptroller's Office comingled mortgage tax funds with other County trust funds.**

CLERK RESPONSE:

The Clerk's Office concurs with this Comment and recommendation to the extent it is directed to the Comptroller's Office. It is troubling that the Comptroller's Office would include multiple Findings *against itself* on the issue of mortgage tax, the very issue that apparently required this Second Audit and over eight months to provide a report to the Clerk's Office on.

There has not been a full audit of the Clerk's Office by the Comptroller's Office in the last twenty (20) years, and the second that one is performed, issues are found with the Comptroller's Office that certainly calls into question the objectivity of that office on this issue.

In pertinent part, Chapter 3 of the Generally Accepted Government Auditing Standards ("GAGAS"), which the Comptroller states was followed in conducting the Audit, reads as follows:

Objectivity (3.11)

Auditors' objectivity in discharging their professional responsibilities is the basis for the credibility of auditing in the government sector. Objectivity includes independence of mind and appearance when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.

The Comptroller is the "chief fiscal, accounting, reporting and auditing officer of the County" pursuant to Article 18 of the Erie County Charter. It is questionable how the Clerk's Office can be expected to be without error in its accounting and financial practices when the Chief Fiscal Officer of the County, by its own admission in this Finding, comingled Basic Tax funds with other funds in the Comptroller's Trust Account.

- **Finding #9: The Comptroller's Accounting Division lacks managerial review over ACH and check disbursements prior to the Semi-Annual Distribution.**

CLERK RESPONSE:

The Clerk's Office concurs with this Finding and recommendation to the extent it is directed to the Comptroller's Office. It is troubling that the Comptroller's Office would include multiple Findings *against itself* on the issue of mortgage tax, the very issue that apparently required this Second Audit and over eight months to provide a report to the Clerk's Office on.

There has not been a full audit of the Clerk's Office by the Comptroller's Office in the last twenty (20) years, and the second that one is performed, issues are found with the Comptroller's Office that certainly calls into question the objectivity of that office on this issue.

In pertinent part, Chapter 3 of the Generally Accepted Government Auditing Standards ("GAGAS"), which the Comptroller states was followed in conducting the Audit, reads as follows:

Objectivity (3.11)

Auditors' objectivity in discharging their professional responsibilities is the basis for the credibility of auditing in the government sector. Objectivity includes independence of mind and appearance when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.

The Comptroller is the "chief fiscal, accounting, reporting and auditing officer of the County" pursuant to Article 18 of the Erie County Charter. It is questionable how the Clerk's Office can be expected to be without error in its accounting and financial practices when the Chief Fiscal Officer of the County, by its own admission in this Finding, "lacks managerial review over ACH and Check Disbursements".

- **Comment #2: Semi-Annual Distribution process.**

CLERK RESPONSE:

The Clerk's Office concurs with this Comment and recommendation for a reallocation of duties between the Clerk's Office and Comptroller's Office to "cooperatively ensure the accuracy and reliability of mortgage tax distribution." The same finding stipulates that both Offices to this point have "executed the process in good faith." The Clerk's Office is grateful for this acknowledgment and looks forward to working with the Comptroller in the future. It is noted that a letter was sent to the Comptroller by the Clerk on November 16, 2023 seeking to hold weekly meetings which, to date, has not been responded to.

The Clerk's Office notes that, while it appears contradictory to express a desire work cooperatively on this issue when the Comptroller's Office distributed an internal memo to essentially absolve itself of responsibility for the MT-4, it is expected that both sides will work to distribute responsibility as fairly as possible.

- **Comment #3: The Basic Tax Summary Report incorrectly labeled mortgage tax revenue categories.**

CLERK RESPONSE:

The Clerk's Office considers this Comment moot as the Auditor admits that "the correct amounts were ultimately paid to the correct recipients" despite any alleged misunderstanding or mislabeling in NewVision. The Clerk's Office will review all labels and descriptions on reports to confirm accuracy, in accordance with the labels and terms used by the State.

- **Comment #4: Five apportioned amounts were released late on the MT-4.**

CLERK RESPONSE:

Due to the failure of the Comptroller's Office to provide any requested supporting documentation or data for this Comment, the Clerk's Office is unable to accurately verify or refute this Comment.

It is noted that the inability of the Auditor to reconcile daily or monthly reports is problematic, but does not logically warrant a conclusion that said inability is because the data and/or reports is inaccurate.

To properly analyze reports, one must understand the purpose of the report and where the information contained in the report is derived. An accurate report that is misinterpreted, used for the wrong purpose, or which is reconciled improperly by an auditor, are all plausible explanations for why a report cannot be reconciled.

It is further noted that funds cannot be distributed until they are actually received from the other county that recorded the mortgage. This can necessarily delay the release date of funds.

Regarding the existing legacy software (NewVision) the Clerk's Office has already been meeting with potential software vendors on improving current systems and potentially purchasing new ones. In addition, Clerk's Office staff has met with other County Clerk offices to compare financial software and operations. It was anticipated that this Second Audit would be completed in the Fall of 2023 so that a Request for Proposals ("RFP") could be released. Given the delayed release of the Second Audit, it is expected that the RFP will issue sometime in the spring of 2024.

- **Comment #5: The Clerk's Office did not have written procedures for Mortgage Tax revenue distribution.**

CLERK RESPONSE:

The Clerk's Office objects to the statement that "the Auditee has no written procedures" as patently false. The Clerk's Office follows the rules and regulations of New York State in handling mortgage tax reconciliation, distribution, and reporting. The Clerk's Office encourages the Comptroller's Office to contact New York State if it has an issue with State procedures.

Regardless, the Clerk's Office has already been working on updated written procedures for financial duties and payment distribution, and therefore considers this Comment moot.

E. Other Findings, Comments & Recommendations:

- **Finding #1: Eight of twelve monthly distributions to SONYMA were late in 2022.**

CLERK RESPONSE:

The Clerk's Office will continue to endeavor to make all payments to SONYMA in a timely fashion, and notes that there has never been any communication from SONYMA complaining of receipt of a late distribution (nor any communication of a missed payment, which would have been helpful on the issue of the intercepted check that the Clerk's Office was completely unaware of until October 2023).

- **Finding #2: Four of twelve monthly mortgage tax distributions to the NFTA were late in 2022.**

CLERK RESPONSE:

The Clerk's Office will continue to endeavor to make all payments to the NFTA in a timely fashion, and notes that both offices regularly communicate with each other to ensure timely payments are made, or that notice is provided that a payment is taking longer than expected.

- **Comment #1: The Comptroller's Office should consider deducting its expenses.**

CLERK RESPONSE:

The Clerk's Office declines to comment on this Comment except to state it agrees with the statement that "the Comptroller's role in the mortgage tax distribution process has been leaner than it should have been during the audit period." As the chief fiscal officer of Erie County, the Comptroller's Office should absolutely be more involved, and the Clerk's Office looks forward to further cooperation and collaboration between the two offices.

EXHIBIT "A":
May 4, 2023 Letter from Comptroller Commencing Second Audit



RECEIVED

MAY 05 2023

Erie County Clerk's Office

ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

May 4, 2023

Honorable Michael P. Kearns
Erie County Clerk
92 Franklin Street
Buffalo, NY 14202

Re: Erie County Comptroller's Office Audit of the Erie County Clerk's Office – notification of expanded scope and separation into two audits

Dear Mr. Kearns:

This letter is notification that the audit scope for the Erie County Clerk's Office as documented in the February 13, 2023 announcement letter for testing and evaluating the revenue accounts for pistol permits, court fees and mortgage tax is being expanded and separated into two audits.

As outlined in the original scope, the current objectives will remain the same as previously indicated for the revenue accounts, however, we are expanding the scope of our original audit to include mortgage tax distributions. Mortgage tax distributions along with mortgage tax revenues will be treated as a separate audit.

In addition, the internal controls will be evaluated and tested to determine if they are adequate as it relates to the preparation and submission of mortgage tax distribution amounts, including proper recording of revenues, interest and distributions.

The expanded scope will perform a one (1) year review of mortgage tax revenue and distributions for the period of January 1, 2022 to December 31, 2022.

We would like to schedule a meeting for next week to discuss the expansion and to address any questions or concerns. Please contact our Auditor, Amy Barlow, at 716.858.1338 or by email at Amy.Barlow@erie.gov with your availability for next week.

Thank you in advance for your assistance and cooperation.

Sincerely,

Mary K. Nytz-Hosler
Deputy Comptroller of Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature
Hon. Kevin Hardwick, Erie County Comptroller
Robert W. Keating, Director, Division of Budget and Management
Erie County Fiscal Stability Authority

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EXHIBIT "B"

TIMELINE OF AUDIT PROCESS

February 13, 2023:	Audit of Registrar Division of Clerk's Office ("First Audit") announced by Comptroller's Office.
May 4, 2023:	Comptroller's Office announces audit of mortgage tax distributions of the Clerk's Office ("Second Audit").
June 30, 2023:	First Audit report released.
August 24, 2023:	"Analysis of the Concentration Account and Deposit Activity in the Erie County Clerk's Office, Registrar's Division" released, an alleged supplement of the First Audit.
September 25, 2023:	Clerk's Office releases Response to First Audit.
October 12, 2023:	Fieldwork ends for Second Audit. Auditor discloses existence of intercepted check from 2022 for the first time.
October 16, 2023:	Management Representation Letter requested by Auditor before draft report is provided.
October 17, 2023:	Clerk's Office speaks with SONYMA and the District Attorney's Office about intercepted check.
October 19, 2023:	Clerk's Office speaks with M&T Bank and files Affidavit of Forgery for intercepted check.
November 16, 2023:	Clerk sends Comptroller letter seeking weekly meetings.
November 29, 2023:	Clerk's Office requests timeframe for draft report and Exit Conference. Auditor replies "soon".
December 19, 2023:	Second request by Clerk's Office for timeframe for draft report and Exit Conference. Auditor replies that it will contact Clerk's Office as soon as it is complete to set up exit interview.
January 11, 2024:	Auditor requests to schedule Exit Conference but does not provide draft report. Exit Conference scheduled for January 18, 2024.
January 16, 2024:	Auditor requests postponement of Exit Conference to January 23.
January 22, 2024:	Auditor sends 32-page draft report, without exhibits, appendices, or supporting documentation, to Clerk's Office to review before Exit Conference the following day. Clerk's Office requests postponement of Exit Conference due to just receiving the report. Auditor responds that the Exit Conference needs to be scheduled "this week", without any justification.
January 23, 2024:	Clerk's Office requests all exhibits, appendices, and supporting documentation for draft report. Auditor sends appendices but no supporting documentation and notes all referenced accounting policies can be found online, rather than providing them.
January 24, 2024:	Auditor emails Clerk's Office to inform that the final audit report will be released on February 2, 2024, and that regardless of whether or not an exit conference occurs, "the release date will not change." Again, no explanation is provided for the release date.
January 31, 2024:	Exit Conference takes place.
February 5, 2024:	Comptroller's Office sends final copy of Second Audit to Clerk.

EXHIBIT "C":
November 16, 2023 Letter to Comptroller



COUNTY OF ERIE

MICHAEL P. KEARNS
COUNTY CLERK

November 16, 2023

Hon. Kevin R. Hardwick
Erie County Comptroller
Edward A. Rath County Office Building
95 Franklin Street, Room 1100
Buffalo, New York 14202

Re: Comptroller/Clerk Meetings

Dear Comptroller ~~Hardwick~~: *Kevin,*

I would like to thank you on behalf of myself and the staff of the Erie County Clerk's Office for your support of our request to the Legislature for the expedited creation of the two (2) accountant positions in our office.

I look forward to the continued cooperation and teamwork between our offices in the form of weekly meetings. Please have a representative from your office contact Kelly Krug at (716) 858-6985 or kelly.krug@erie.gov to discuss scheduling.

Very truly yours,


MICHAEL P. KEARNS
Erie County Clerk

MPK/wal

EXHIBIT "D":
October 17, 2023 Letter to SONYMA



COUNTY OF ERIE

MICHAEL P. KEARNS
COUNTY CLERK

October 17, 2023

[REDACTED]
Associate Accountant
New York HCR
[REDACTED]
[REDACTED]

Re: Erie County SONYMA Tax Transmittal

Dear [REDACTED]

This letter memorializes our conversations via phone and email on October 17, 2023 concerning a possible intercepted check to SONYMA originally sent by the Erie County Clerk's Office.

As you know, New York State imposes a tax on recording a mortgage on real property within the State ("mortgage tax"). The mortgage tax is collected by recording offices such as the Erie County Clerk's Office and transmitted accordingly to the appropriate entities. SONYMA- the State of New York Mortgage Agency- receives what is known as the Special Additional Tax.

On October 12, 2023, the Erie County Clerk's Office was made aware, by another Erie County agency, that a check for the March 2022 Special Additional Tax was possibly intercepted and did not make it to SONYMA.

Our records show that the Special Additional Tax due to SONYMA for March 2022, as reported on the Statement of Mortgages Recorded, was \$326,456.16.

Our records show that a check was cut from the Erie County Clerk's Office Concentration Checking Account to SONYMA on April 27, 2022 for the \$326,456.16 amount, on Check No. 6951. That check was addressed to: SONYMA Surtax, General Post Office, P.O. Box 29116, New York, NY 10087-9116.

Our records also show that a Check No. 6951 was cashed on May 26, 2022 for \$326,456.16. However, the Check No. 6951 that was cashed was not addressed to SONYMA, but another unrelated company, which was verified by looking at the image of the cashed check. This Check No. 6951 appears to have been a counterfeit check.

ERIE COUNTY HALL • 92 FRANKLIN STREET • BUFFALO, N.Y. • 14202 • PHONE: (716) 858-8785 • ErieCountyClerkOffice@erie.gov

October 17, 2023

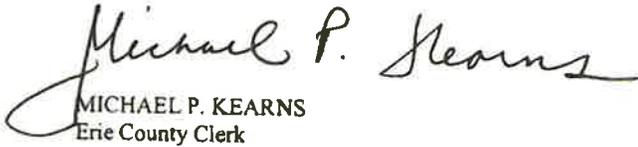
Page 2

You have confirmed that SONMYA does not have a record of Check No. 6951 being deposited into SONMYA's Lockbox account.

Based on our conversations, it is understood that the New York State Department of Taxation and Finance is responsible for issuing a reconciliation for amounts due to SONMYA, which has not occurred due to backlog, and that is why the Erie County Clerk's Office received no communication from SONMYA that the March 2022 amount of \$326,456.16 was not received.

Thank you again for your time in investigating this issue. We will not hesitate to contact you further if and when we have any further information.

Very truly yours,


MICHAEL P. KEARNS
Erie County Clerk

MPK/wal

**EXHIBIT "E":
October 19, 2023 M&T Bank Affidavit of Forgery**



Affidavit of Forgery, Forged, Counterfeit, Altered, or Unauthorized Items

Customer Address: 92 Franklin Street, Buffalo, NY 14202	Phone Number: (716) 858-6636
Business Entity Name (if applicable): Erie County Clerk	
New Account Number (if applicable for receiving credit): N/A	

Check one box ONLY. Claims with more than one type may be rejected.

Maker Signature Forged	Payee Endorsement Forged	Counterfeit	Altered	Missing Endorsement	Universal Withdrawal Ticket (UWT)/ Remotely Created Draft (RCD)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The signature on the face of the check(s) listed below is a forgery. No authorized signer signed or authorized the signature.	The signature on the reverse side of the check(s) listed below is a forgery or otherwise incorrectly endorsed. No authorized signer signed or authorized the signature(s).	The check(s) are an imitation of the check(s) drawn on my account. I did not create, sign, or authorize the creation or signature of the check(s) listed below.	The check(s) listed below have unauthorized alterations. I did not alter the payee or the amount, nor have I directly or indirectly authorized anyone to make alterations to the check(s).	The check(s) were paid with a missing endorsement.	UWT - Teller Transaction not authorized RCD - Telephone transaction not authorized

List forged, counterfeit, altered, or unauthorized items) below:

* If more than 6 checks, use additional form

Check Number	Date Check Paid	Amount \$	Payee
6951	May 26, 2022	\$326,456.16	Get Mobile LLC

Do you know who forged your signature? Yes No N/A (If yes, please provide additional details on a separate page)

Description of Claim

The above check number was cut on April 27, 2022 to SONYMA. The original check was intercepted and a counterfeit check to "Get Mobile LLC" was cashed using the same check number and amount. We did not issue the above items as presented.

• I did not receive any proceeds of the check(s) or item(s) listed above. This affidavit is made voluntarily for the purpose of establishing the fact that my check(s) or item(s) were forged, unauthorized, altered, or missing an endorsement.

• I agree to assist M&T Bank and if necessary, law enforcement authorities in any investigation, and if needed be a witness at any hearing, proceeding, or action.

Signature of individual or duly authorized representative duly authorized to execute on behalf of the individual or entity:

Signature: Michael P. Heans

Date: 10/19/2023

This Affidavit is being submitted to M&T Bank in connection with a claim as set forth herein. M&T Bank has not yet determined the validity of the claim or whether M&T Bank will reimburse any party in connection with the instrument. M&T Bank may rely on the representations made in this Affidavit in connection with its investigation concerning this claim and any decision regarding reimbursement.

Page 2 of 2

TO BE USED BY A NOTARY PUBLIC	
State/Commonwealth of <u>New York</u>	County of <u>Erie</u>
Subscribed and sworn to before me this <u>19th</u> day of <u>October</u> , 20 <u>23</u> .	
Notary Signature <u>William Arcona Lorenz Jr</u>	
William Arcona Lorenz Jr Notary Public, State of New York Qualified in Erie County Lic. # 02LO6285770 Commission Expires July 15, 20 <u>25</u>	
BR-968 6/2022	


COUNTY OF ERIE
ERIE COUNTY CLERK'S OFFICE
 Concentration Account
 92 Franklin Street, 1st Floor
 Buffalo, NY 14202-3992

6951

04/27/2022

PAY TO THE ORDER OF Get Mobile LLC \$**326,456.16

Three Hundred Twenty Six Thousand Four Hundred Fifty Six and 16/100 ***** DOLLARS

Get Mobile LLC
 416 Pacific Ave
 Cambridge MD 21613

VOID AFTER 180 DAYS


MEMO March 2022

Please Sign Here
 CASHIER'S CHECK OPTION
 100% SECURED BY THE NATIONAL CHECK GUARANTEE CORPORATION

Posting Date 2022 May 26
 [REDACTED]
 [REDACTED]
 Check/Store # 6951
 [REDACTED]
 Dollar Amount \$326,456.16
 Bank # 096
 Branch # 00000
 Deposit Acct # 0
 Record Type # 01

EXHIBIT "F":
May 27, 2022 Approval Letter from NYS Tax & Finance



May 27, 2022

Michael P. Kearns
Erie County Clerk
92 Franklin Street
Buffalo, NY 14202

Re: Semi-Annual Report for the period October 1, 2021, through March 31, 2022.

Dear Mr. Kearns,

Your joint Semi-Annual Report, NY Form AU-202, which we received on May 26, 2022 is approved. The net amount of \$15,643,594.00 due to the respective tax districts is recognized. The report may be submitted to your County Legislative Body for their action, pursuant to Section 261 of the Tax Law.

Sincerely yours,

Joseph Mayer

Joseph Mayer
Excise Tax Technician 2
Telephone: (518) 862-6074

EXHIBIT "G":
November 16, 2022 Approval Letter from NYS Tax & Finance



November 16, 2022

Michael P. Keams
Erie County Clerk
92 Franklin Street
Buffalo, NY 14202

Re: Semi-Annual Report for the period April 1, 2022 through September 30, 2022.

Dear Mr. Keams,

Your joint Semi-Annual Report, NY Form AU-202, which we received on November 10, 2022 is approved. The net amount of \$14,196,311.94 due to the respective tax districts is recognized. The report may be submitted to your County Legislative Body for their action, pursuant to Section 261 of the Tax Law.

Sincerely yours,

Joseph Mayer

Joseph Mayer
Excise Tax Technician 2
Telephone: (518) 862-6074

**EXHIBIT "H":
January 2023 MT-4**

Statement of Mortgages Recorded

January 2023

To: The Commissioner of Taxation & Finance
and the Erie County Director of Finance

I hereby transmit this statement of mortgages recorded, together with the receipts under the mortgage tax law and disbursements approved by the Commissioner of Taxation and Finance which I have issued on the basis of the statement

[Signature]
County, ERIE

Office of the Erie County Director of Finance
Date 1/3 2023

Received from the recording officer of Erie County, \$ 1,564,298.16

vouchers in the form of approved expense statement and certified copies of return and adjustment orders covering above disbursements were also duly returned.

[Signature]
MT-4

Reference Case No.	Receipts					
	A State tax	B Local	C Additional tax	D Transmission Authority Special Assessment Fund	E Special additional tax to SORRYMA	F County tax
11/27/2023 320040	14,827.00		7,413.50	0.00	7,413.50	
11/18/2023 320005	4,828.15		2,484.57	0.00	2,484.57	
11/18/2023 320006	3,985.81		892.90	0.00	892.90	
1/20/2023 318415	3,752.00		1,876.00	0.00	1,876.00	
1/20/2023 320007	4,385.86		2,192.98	0.00	2,192.98	
1/20/2023 320091	1,778.72		889.36	0.00	889.36	
1/20/2023 320094	13,980.00		6,975.00	0.00	6,975.00	
1/20/2023 320095	1,875.00		937.50	0.00	937.50	
1/23/2023 320163	17,835.00		8,812.50	0.00	8,812.50	
1/28/2023 320115	3,712.50		1,856.25	0.00	1,856.25	
1/28/2023 320118	470.00		210.00	235.00	0.00	
1/31/2023 320146	1,352.00		651.00	876.00	0.00	
1/2/2023 319369	765.84		382.92		382.92	
subtotal \$ 1,562,231.93						
Disbursements						
Reference Case No.			\$ 213.75	\$ 238.75		
1/11/2023 320068			\$ 445.00			
Total disbursements \$ 11,773.11 \$ 7,803.83 \$ 3,699.88						
Amount of base and local tax paid to Erie County Director of Finance (add columns A and B) \$ 1,564,298.16						
Amount of additional tax paid to CURA (add columns C and D) \$ 1,250,427.73						
Amount of special additional tax paid to State of New York Mortgage Agency (SORRYMA) (enter amount from column E) \$ 230,656.12						
Amount paid to County General Fund (enter amount from column F) \$						

EXHIBIT "I":
July 15, 2022 Determination and Apportionment from NYS Tax & Finance
(Attached Separately)

8/22/22
CFN # 2022 159808
Receipt # 2212 9457

Case Number 318670

STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BEFORE THE COMMISSIONER OF TAXATION AND FINANCE

In the Matter of the Mortgage executed by: DETERMINATION

AND
APPORTIONMENT

Lineae AFS Master RE LLC And Lineage Dr Master RE LLC

To

Goldman Sachs Bank USA

STATEMENT OF FACTS

Serial Number: DL-20078
Date of Mortgage: October 21, 2020
Date Recorded: November 13, 2020
Mortgagor: Lineae AFS Master RE LLC And Lineage Dr Master RE LLC
Mortgagee: Goldman Sachs Bank USA
Amount of Mortgage:\$ 12,973,740.00
Tax Paid:\$ 129,737.00
Aggregate assessed value of real property covered by the mortgage: ...\$ 29,276,900.00

Real property covered by the mortgage is situated in Monroe County, Erie County and Broome County

DETERMINED BY THE COMMISSIONER OF TAXATION AND FINANCE

1. That the amount of tax to be apportioned is \$ 129,737.00

Now, therefore, it is:

ORDERED

(1) That the amount of tax apportioned to the respective counties named herein shall be transmitted to the Recording Officers thereof, by the Recording Officer of Monroe County

<u>County</u>	<u>Assessed Value</u>	<u>Portion of Tax</u>
Monroe	\$17,649,900.00	\$78,213.37
Erie	9,427,000.00	41,774.60
Broome	2,200,000.00	9,749.03

- (2) Recording Officers shall enter this and give it a serial number on the mortgage tax record book, and credit the respective tax districts, transportation authority and special assistance fund with the amount of tax herein apportioned as follows:

<u>County of Monroe</u>	<u>Assessed Value</u>	<u>Tax</u>
Town of Sweden	\$17,649,900.00	\$39,106.69
Special Additional Tax		19,553.34
Additional Tax		19,553.34

<u>County of Erie</u>	<u>Assessed Value</u>	<u>Tax</u>
Town of Cheektowaga	\$ 9,427,000.00	\$20,887.30
Special Additional Tax		10,443.65
Additional Tax		10,443.65

<u>County of Broome</u>	<u>Assessed Value</u>	<u>Tax</u>
Town of Conklin	\$ 2,200,000.00	\$ 4,874.51
Special Additional Tax		2,437.26
County Tax		2,437.26

Dated: July 15, 2022



Commissioner of Taxation and Finance

By **Donna Chiera**

Donna Chiera
Office Assistant 2

EXHIBIT "J":
2023 AFP Payments Fraud and Control Survey Report (Attached Separately)



ASSOCIATION FOR
FINANCIAL
PROFESSIONALS

2023 AFP®

PAYMENTS FRAUD AND CONTROL SURVEY REPORT

KEY HIGHLIGHTS

Underwritten by: **J.P.Morgan**



We're proud to share the results from the 2023 AFP Payments Fraud and Control survey. As a sponsor of the survey for the last 15 years, J.P. Morgan is committed to helping organizations protect themselves from payments fraud.

The latest survey shows that payments fraud is still a serious threat for every organization. Instances of digital fraud are frequent across various fronts, with multiple schemes aimed at relaxed controls.

Here are some highlights from the survey:

- The share of businesses that reported commercial card fraud has increased by 10 percentage points since 2021.
- The share of businesses that reported ACH Credit fraud has increased by six percentage points over the same time frame.
- Fraudsters continue to impersonate employees and vendors through sophisticated business email compromise schemes that are the root cause of most reported fraud cases.
- Checks are the payment method most vulnerable to fraud—a trend that has remained consistent since the first AFP survey.
- Still, three out of four organizations that use checks plan to keep using checks.

J.P. Morgan offers products and services that can help you manage your fraud risk in connection with checks, wires, and ACH. We hope this report keeps you informed on the latest challenges and encourages you to remain vigilant as ever.

With best regards,



Sue Dean
Head of Solutions,
Commercial Banking
J.P. Morgan



Max Neukirchen
Global Head of
Payments & Commerce
Solutions
J.P. Morgan



Alec Grant
Head of Client Fraud
Prevention, & Recoveries,
Commercial Banking.
J.P. Morgan



Ryan Schmiedl
Global Head of
Trust & Safety,
Payments,
J.P. Morgan

J.P.Morgan



2023 AFP®

PAYMENTS FRAUD AND CONTROL SURVEY REPORT

KEY HIGHLIGHTS

This summary report includes highlights from the comprehensive 2023 AFP® Payments Fraud and Control Survey Report. The complete report comprising all findings and detailed analysis is exclusively available to AFP members.

[Learn more about AFP membership.](#)

Underwritten by:

J.P.Morgan

TOPICS COVERED IN THE COMPREHENSIVE 2023 AFP® PAYMENTS FRAUD AND CONTROL SURVEY REPORT

PAYMENTS FRAUD ACTIVITY

- Payments Fraud Trends
- Payment Methods Impacted by Payments Fraud
- Corporate/Commercial Card Fraud
- Losses Incurred Due to Payments Fraud Attempts/Attacks
- Detecting Payments Fraud Activity
- Recouping of Funds
- Origination of Attempted/Actual Payments Fraud

BUSINESS EMAIL COMPROMISE (BEC)

- About Business Email Compromise
- Business Email Compromise Trends
- Financial Impact of Business Email Compromise
- Financial Losses Incurred Due to Business Email Compromise
- Targets of Business Email Compromise Scams
- Departments Most Susceptible to Business Email Compromise Fraud

PAYMENTS FRAUD CONTROLS

- Business Email Compromise Controls
- Check Fraud Controls
- ACH Fraud Controls
- Implementing Risks to curb Fraud via Faster Payments
- Beneficiary Validation
- Fraud Review
- Measures to Improve Controls

INTRODUCTION

As 2021 came to a close, organizations were slowly returning to some level of normalcy as the severity of the impact of COVID-19 began to diminish. However, the spread of the highly contagious Omicron variant upended those plans during the first few months of 2022. Once that threat subsided, business leaders were quick to focus on ramping up operations. But there were challenges, including a sudden and severe shortage of personnel in the workforce and a tight job market. Organizations found it difficult to fill open positions. Employees had the upper hand, and they were being swayed by higher compensation and benefits from other employers. A consequence was that people were resigning from their jobs in droves, resulting in a global phenomenon known as the "Great Resignation."

In February of 2022, Russia attacked Ukraine. Sanctions imposed on Russia by many western countries resulted in a very tense global situation. This created instability and fuel prices rose precipitously. Inflation rates rose to the highest levels in decades, and the cost of groceries, rent, fuel and other household

items were skyrocketing. As a consequence, the Federal Reserve took action to control the rising inflation by increasing interest rates 7 times in 2022; it is anticipated there will be more rate increases in 2023.

With rising interest rates, the fear of a recession loomed over the economy. Tech companies began mass layoffs creating a sense of uncertainty and fear that organizations in other industries might follow suit. To address challenges in the work environment, many companies offered employees hybrid work arrangements, requiring that employees come into their offices only a few times a week or month. Some organizations mandated that employees return to offices, but that was - and continues to be - met with resistance. Other organizations chose to remain "virtual" permanently.

With the major threat of COVID-19 now abated, many businesses are functioning at pre-pandemic levels. During COVID-19, payment systems were put to the test of operating in an all-virtual environment. With minimal preparation, companies had to make

and receive payments while operating in an environment drastically different from the usual norm. 2022 saw a large increase in brazen and successful attempts at stealing mail from post office boxes: i.e., the blue boxes typically found on street corners. Perpetrators of these crimes replicated keys to mailboxes and stole mail. Mail was then opened, and payments containing checks (government, business, personal, etc.) were washed and check amounts and names of payees altered. These checks were then endorsed and deposited into accounts with a short life. FinCen recently issued a warning to financial institutions about this type of fraud¹. This type of fraud is low-tech (being paper based) and low cost, and so is an attractive method for fraudsters. Postal Inspectors are overworked with cases of this type of fraud, and perpetrators are able to get away with few repercussions. To address this trend, treasury and finance professionals worked on equipping their organizations to tackle the risk of fraud in this new scenario. Stringent controls were put in place to curb fraud attacks on payment systems. This appears to have been effective in curbing instances of widespread payments

¹FinCEN Alert on Nationwide Surge in Mail Theft-Related Check Fraud Schemes Targeting the U.S. Mail | FinCEN.gov

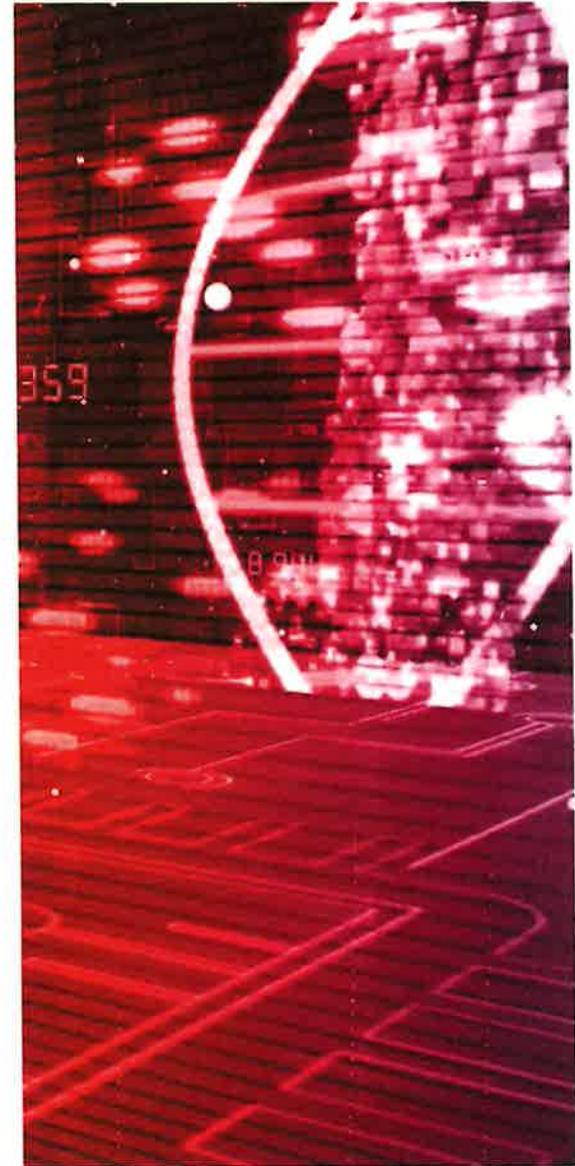
INTRODUCTION (Continued)

fraud. Additionally, the use of checks, a common target of perpetrators, has declined considerably, preventing fraudsters from doing further harm using checks as a means to perpetrate fraud.

Every year since 2005, the Association for Financial Professionals* (AFP) has conducted its *Payments Fraud Survey*. The surveys examine the nature of fraud attacks on business-to-business transactions, the payment methods impacted, and the strategies organizations are adopting to protect themselves from those committing payments fraud. Continuing this research, AFP conducted the 19th Annual *Payments Fraud and Control Survey* in January 2023. The survey generated 471 responses from corporate practitioners from organizations of varying sizes representing a broad range of industries. Results presented in this report reflect data for 2022. Survey respondent demographics are available at the end of this report.

AFP thanks J.P. Morgan for its continued underwriting support of the *AFP Payments Fraud and Control Survey* series. Both questionnaire design and the final report, along with its content and conclusions, are the sole responsibility of AFP's Research Department.

“Attempted fraud was discovered by our supplier setup team calling an established vendor and confirming they had not changed banks, as per the email we received.”



KEY FINDINGS

Overall, attempted or actual payments fraud in 2022 was lower compared to that in recent years.

Sixty-five percent of respondents indicate that their organizations were victims of either attempted or actual fraud activity in 2022 – the smallest percentage since 2014.



Instances of fraud via digital payment methods have risen since 2021.

Commercial card fraud increased by 10 percentage points in 2022, fraud via ACH credits was up by 6 percentage points and fraud via virtual cards also increased by 6 percentage points during the same time frame.



Twenty-seven percent of organizations were able to successfully recover at least 75 percent of funds lost due to payments fraud in 2022, while 44 percent were unsuccessful in doing so.

Over half of organizations with annual revenue of less than \$1 billion were unable to recover funds lost due to payments fraud attacks.



Business Email Compromise (BEC) scams are still highly prevalent and are the root cause of payments fraud at a majority of organizations. Seventy-one percent of companies were victims of payments fraud via email in 2022.



Larger organizations with annual revenue of at least \$1 billion were more susceptible to BEC scams, while those companies with less than \$1 billion in annual revenue were more susceptible to fraud committed by individuals outside their organizations.

Payment methods used during BEC attempts included wires, cited by 45 percent of respondents (the highest percentage in the past five years) and ACH debits.

Fraudsters are increasingly targeting ACH debits when attempting scams via email.

Nearly 80 percent of organizations are most likely to seek assistance from their banking partners for guidance regarding the steps to take to minimize the impact of payments fraud.

Sixty-nine percent inform the security/compliance team at their organizations.



Checks continue to be the payment method most vulnerable to fraud.

Sixty-three percent of respondents report that their organizations faced fraud activity via checks. Three-fourths of organizations currently using checks do not plan to discontinue issuing checks.





PAYMENTS FRAUD ACTIVITY IN 2022

Fewer Organizations Report Being Targets of a Payments Fraud Attack in 2022

From 2009-2013, organizations experienced a decline in payments fraud activity. Sixty percent of respondents reported instances of fraud at their organizations in 2013. Then the pendulum swung the other way and there was an uptick in fraud activity between 2014-2018. In 2018 and 2019 payments fraud activity was widespread with over 80 percent of organizations falling prey to the tactics of fraudsters.

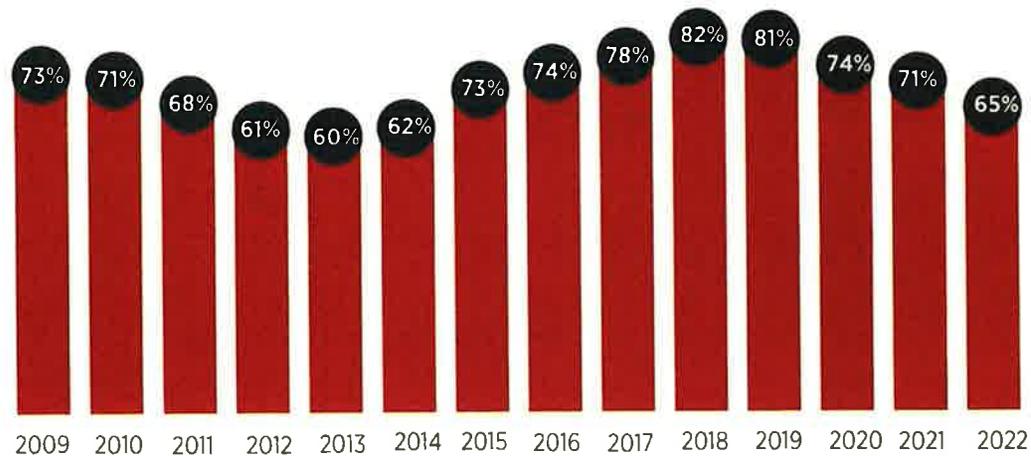
Since then, there has been a decrease in the percentage of treasury professionals reporting that their organizations had been targets of a fraud attack. Fortunately, this

downward trend activity continued in 2022; 65 percent of organizations were victims of either attempted or actual fraud activity – the smallest percentage since 2014. Although this figure is lower than fraud reported in recent years, it is still a significant share with two out of three companies continuing to be victims of fraud attacks.

A greater share of survey respondents from larger organizations and those with more payment accounts – i.e., those with annual revenue of at least \$1 billion and with more than 100 payment accounts – reports their

firms experienced payments fraud in 2022 compared with the share of respondents from other organizations. Eighty-four percent of these organizations were targets of payments fraud. Fewer smaller organizations – those with annual revenue less than \$1 billion – were targets of payments fraud in 2022 than were larger organizations (with annual revenue of at least \$1 billion): 60 percent compared to 78 percent, respectively. Fraudsters were more inclined to target larger organizations, exposing deficiencies around process controls using social engineering.

Percent of Organizations That Were Victims of Payments Fraud Attacks/Attempts





PAYMENTS FRAUD ACTIVITY IN 2022

Prevalence of Attempted/Actual Payments Fraud in 2022
(Percentage Distribution of Organizations)





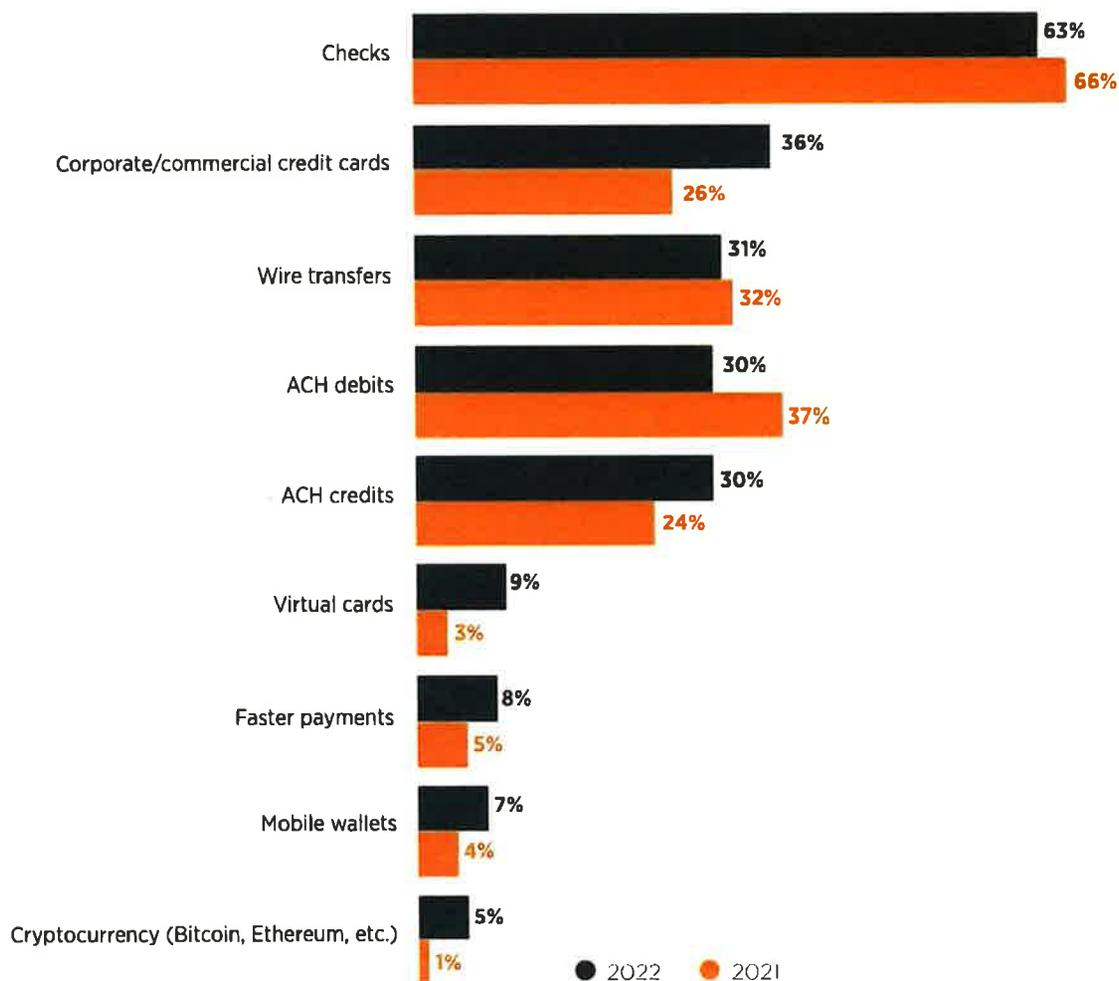
PAYMENT METHODS MOST VULNERABLE TO FRAUD

Checks Continue to be Most Vulnerable to Payments Fraud

In 2022, checks continued to be the payment method impacted most often by fraud activity, 63 percent of respondents report that their organizations faced some kind of check fraud activity, attempted or actual. Payments fraud via checks had been on the decline since 2010, with some intermittent upticks in between. Seventy percent of financial professionals reported that their organizations' check payments were subject to fraud attempts/attacks in 2018, while 74 percent reported the same for 2019. We then saw a decrease to 66 percent in 2020 and it remained unchanged in 2021.

“We had a washed check and relied on our bank to track down the errant payee.”

Payment Methods Subject to Fraud by Type
(Percent of Organizations)





PAYMENT METHODS MOST VULNERABLE TO FRAUD

Contributing to the decline in check fraud is the fact that organizations are using fewer checks in their business-to-business (B2B) transactions and an increase in digital payments. According to the *2022 AFP® Electronic Payments Report*, 33 percent of organizations used checks for B2B payments in 2022, while in 2004 over 80 percent of companies used checks for similar transactions.

The share of organizations that were victims of fraud attacks via wire transfers has also been decreasing – from 48 percent in 2017 to 32 percent in 2021 and 31 percent in 2022. Companies are more efficient in detecting potential fraud and mitigating it appropriately. Results suggest a clear downward trend in wire fraud activity, indicating that the controls companies are putting in place to prevent wire fraud are effective. Fraudsters often use wires to infiltrate an organization’s payment systems using email, and because in recent years companies have bolstered their efforts to control fraud via email – i.e., Business Email Compromise (BEC) – those efforts have contributed to a decrease in instances of wire fraud.

The share of respondents reporting fraud via ACH debits decreased from 37 percent in 2021 to 30 percent in 2022. The percentage of fraud activity via ACH debits had been increasing gradually – from 33 percent in 2019 to 34 percent in 2020 and to 37 percent in 2021. Time will tell whether the recent decline is the beginning of a trend or not. Potential reasons for the decline possibly include businesses having stronger procedures and tools in place, including the use of debit filters, debit blocks, etc. Also, as more payments move to digital channels, the stronger processes around ACH debits might have helped to reduce the incidence of fraud.

Fraud via ACH credits rose 6 percentage points from 2021 to 30 percent in 2022. In 2019 fraud via ACH credits accounted for 22 percent of fraud activity, then decreased slightly to 19 percent in 2020 before rising again to 24 percent in 2021 and to 30 percent in 2022. As companies move from paper to digital payment methods, the origination point of ACH credits needs further review around processes, controls and procedures. Dual approvals and proper payment backup/detail protocols should

parallel those for other payment channels such as wires, Real Time Payments and Same Day ACH. In addition, organizations should continually educate their employees on how to protect their payment systems from fraudsters.

Apart from fraud via checks, wire transfers and ACH credits, attacks via corporate/commercial credit cards, faster payments, virtual cards, cryptocurrency and mobile wallets have increased from 2021 to 2022. The percentage of organization that were victims of fraud attacks via corporate/commercial credit cards rose from 26 percent to 36 percent in 2022, fraud attacks via faster payments increased from 5 percent to 8 percent and fraud attacks via cryptocurrency rose from one percent to five percent.



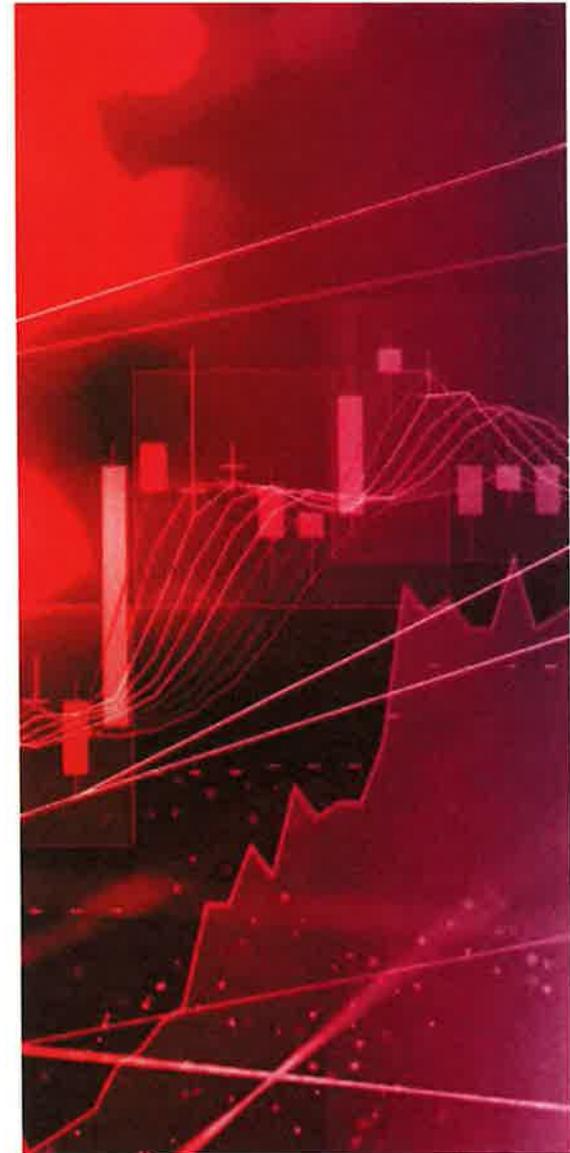
ASSISTANCE SOUGHT WHEN REPORTING PAYMENTS FRAUD

Banking Partners Often Sought Out for Assistance in Process to Report Payments Fraud

When looking to report payments fraud, 79 percent of respondents indicate their organizations are most likely to seek assistance from their banking partners to receive guidance about the steps to take to minimize the impact from such fraud. Since banking partners are increasingly being sought out for guidance, practitioners should ensure that when selecting banking partners those partners have experience in dealing with payments fraud and so will be able to help organizations when the need arises. If changing banks, it is a good practice for a company to incorporate a “fraud checkup” into the RFP as a requirement including requesting demos of fraud solutions for each payment type, how exceptions are handled, timing to action exceptions, and setting defaults to “not pay” if deadlines are missed. Sixty-nine percent of respondents report they would

inform the security/compliance team at their organizations, this action is taken more frequently at larger organizations with annual revenue of at least \$1 billion (74 percent) than at those firms with annual revenue of less than \$1 billion (59 percent). Other steps being taken when reporting fraud are

- File report with police (local, state, or federal) (cited by 38 percent of respondents)
- Inform law enforcement agencies (e.g., FBI) (35 percent)
- Inform the Federal Trade Commission (FTC) (6 percent)





ASSISTANCE SOUGHT WHEN REPORTING PAYMENTS FRAUD

Process Used to Report Payments Fraud in 2022
(Percent of Organizations)

	All	Annual Revenue Less Than \$1 Billion	Annual Revenue At Least \$1 Billion	Annual Revenue At Least \$1 Billion and Fewer Than 26 Payment Accounts	Annual Revenue At Least \$1 Billion and More Than 100 Payment Accounts
Seek assistance from our banking partner	79%	73%	84%	87%	78%
Inform internal security/compliance team	69%	59%	74%	72%	78%
File report with police (local, state or federal)	38%	30%	45%	44%	41%
Inform law enforcement agencies (e.g., FBI)	35%	30%	43%	44%	41%
Inform the Federal Trade Commission (FTC)	6%	6%	6%	7%	7%
Other	4%	6%	3%	1%	4%
<ul style="list-style-type: none"> • File police report in targeted country (when outside of the U.S.) • File a claim with Postmaster General's office • Depends on the fraud • File a Suspicious Activity Report (SAR) 					

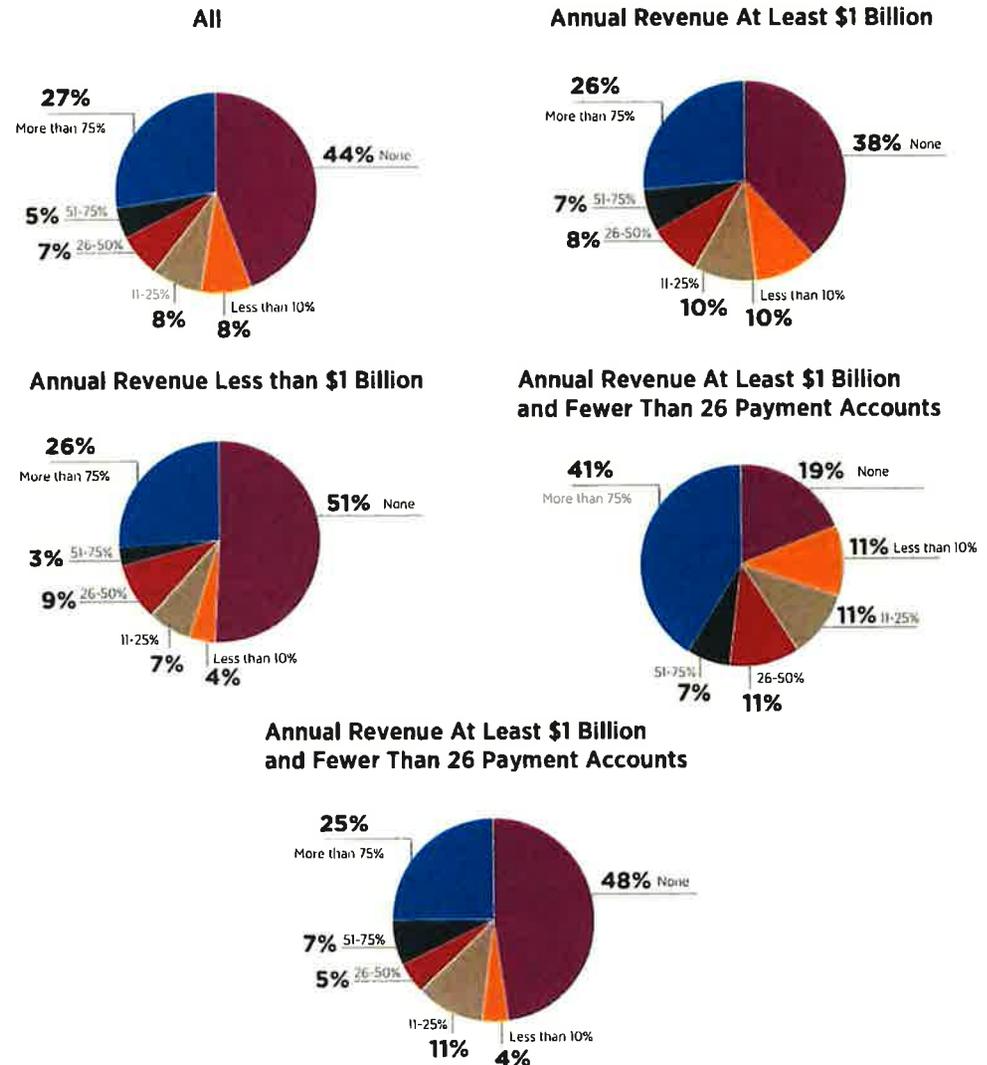


RECOUPING OF FUNDS

A Majority of Organizations Recoup Less than 10 percent of Funds Stolen Due to Fraud

Forty-four percent of respondents indicate that after a successful fraud attempt, their organizations were unable to recover the funds lost due to the fraud. At the other end of the spectrum, 27 percent were able to recoup 75 percent of the funds lost. Larger organizations with annual revenue of at least \$1 billion and more than 100 payment accounts have greater success in recovering funds lost, 41 percent of these companies were successful in regaining more than 75 percent of the funds lost due to a fraud attack and only 19 percent were unsuccessful in recouping funds. Organizations with greater revenue and with a larger volume of payment accounts are better equipped to detect fraud early. They implement systems that allow for uncovering the origins of the fraud and thus minimize the financial impact of a fraud attack.

Recoup of Funds After a Successful Fraud Attempt
(Percentage Distribution of Organizations that Experienced Fraud)





ORIGINATION OF PAYMENTS FRAUD

Majority of Payments Fraud Originate from an Individual (External to Organization) and Business Email Compromise

The most-common source of payments fraud in 2022 was an external source or individual (e.g., forged check, stolen card). 54 percent of financial professionals report that payments fraud at their companies was the result of actions by an individual outside the organization. This is a slight uptick from the 51 percent reported last year (for 2021).

Fifty-three percent of fraud was a result of Business Email Compromise (BEC). In 2019, 61 percent of respondents cited BEC as a source of fraud, in 2020 the share inched upward to 62 percent. Although BEC continued to be the chief reason organizations were experiencing fraud in 2021, the share of respondents that cited BEC as a reason for payments fraud at their companies that year decreased slightly from previous years (55 percent). The percentage also decreased slightly to 53 percent in 2022, and BEC was the second most cited source of payments fraud. Larger organizations with annual revenue of at least \$1 billion and with more than 100 payments accounts were more susceptible to BEC scams in 2022, while companies with less than \$1 billion in annual revenue were more susceptible to fraud committed by outside individuals.

Other sources of payments fraud included vendor imposter (37 percent) and bad actor who takes over an account (20 percent) - i.e., account takeovers via hacked system, phishing, spyware or malware.

A larger share of companies with annual revenue of less than \$1 billion were targeted by an outside individual (58 percent) than were those organizations with annual revenue of at least \$1 billion (52 percent).

Those respondents indicating that note that an insider committed fraud at their organizations (3 percent) suggest that these individuals worked in Accounts Payable, Retail, Sales or Bookkeeping departments.

Sources of Attempted/Actual Payments Fraud Attempts in 2022 (Percent of Organizations)

2022	Annual Revenue Less Than \$1 Billion	Annual Revenue At Least \$1 Billion	Annual Revenue At Least \$1 Billion and Fewer Than 26 Payment Accounts	Annual Revenue At Least \$1 Billion and More Than 100 Payment Accounts	2021
Outside individual (e.g., check forged, stolen card, fraudster)	54%	58%	52%	49%	51%
Business Email Compromise (BEC Fraud)	53%	48%	58%	62%	63%
Vendor imposter	37%	29%	46%	49%	48%
Bad actor takes over an account, i.e., Account takeover (e.g., hacking a system, adding malicious code - spyware or malware from social network)	20%	19%	23%	17%	30%
Invoice fraud	15%	9%	13%	14%	33%
Imposter to client posing as representative from our company	14%	6%	3%	1%	--
Third-party or outsourcer (e.g., vendor, professional services provider, business trading partner)	13%	12%	15%	17%	11%
U.S. Postal Service Office interference	11%	7%	13%	9%	22%
Organized crime ring (e.g., crime spree that targets other organizations in addition to your own, either in a single city or across the country)	8%	2%	12%	12%	11%
Ransomware	5%	1%	9%	8%	7%
Internal party (e.g., malicious insider)	3%	2%	3%	--	7%
Compromised mobile device	3%	2%	2%	3%	4%
Deepfake attempt (e.g., voice and/or video swapping, "deep voice" technology, vishing)	1%	--	--	--	--

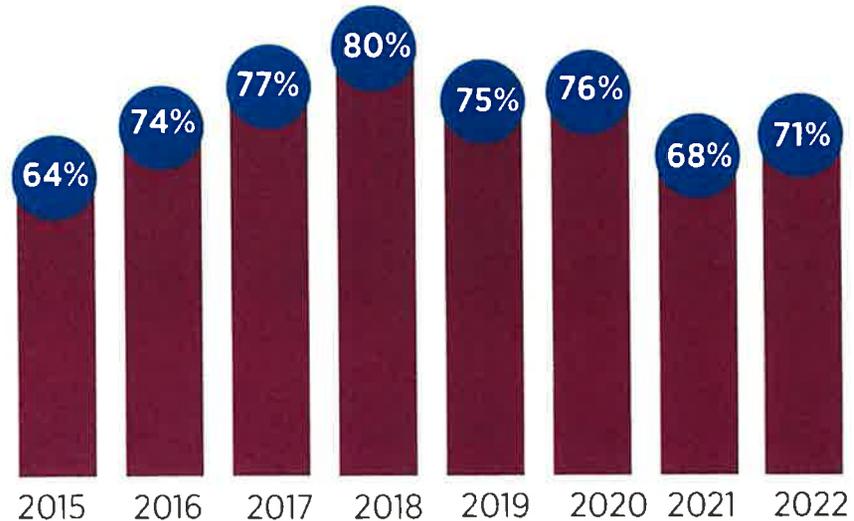


ABOUT BUSINESS EMAIL COMPROMISE

Business Email Compromise (BEC) Events Increase Slightly

Seventy-one percent of organizations experienced attempted or actual BEC in 2022. This is a three-percentage point increase from 2021, but still a significant drop from the 80 percent reported in 2018. As has been the trend, fewer smaller organizations (with annual revenue less than \$1 billion) were targets of BEC fraud than were larger organizations (with annual revenue of at least \$1 billion): 63 percent compared to 82 percent. This gap has widened since 2020 when those figures were 67 percent and 78 percent, respectively.

Percent of Organizations that Experienced Business Email Compromise (2015-2022)



“We received a fraudulent email impersonating an executive officer of the company.”



HOW CRIMINALS CARRY OUT BUSINESS EMAIL COMPROMISE SCAMS

“Fictitious email was sent by an imposter pretending to be a vendor requesting change in Banking information. Procurement staff changed the banking information not realizing it was fraud. The fraud was quickly detected and our Bank, the local Police and the FBI were notified. Funds were recovered.”

BEC Methods

Fraudsters’ approaches to BEC in 2022 were similar to those observed in previous years. Criminals carry out BEC scams in the following ways.

- Spoof an email account or website (experienced by 73 percent of organizations). Senders forge email header elements to trick users into thinking they are interacting with a trusted source.
- Use a domain lookalike (experienced by 57 percent of organizations). Bad actors register look-alike domains to confuse users into believing that they have reached a legitimate site. Visiting these sites may lead to web traffic diversion and/or malware delivery.
- Access a compromised email account (experienced by 54 percent of organizations). Fraudsters will sometimes use compromised email accounts to send fraudulent “change of payment” instructions to potential victims.

Fraudulent emails may contain attachments or links that send users to illegitimate websites or payment portals. Respondents report their firms receive these messages through texts as well as apps, including WhatsApp.

Most Prevalent Types of Business Email Compromise Fraud in 2022 (Percent of Organizations)



73%

Spoof email



57%

Domain lookalike



54%

Legitimate email that was taken over by a fraudster



BENEFICIARY VALIDATION

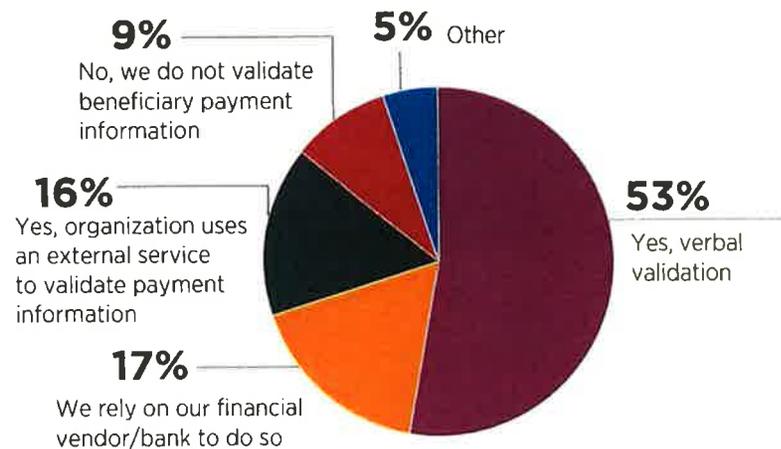
Beneficiary Validation a Common Practice at Most Organizations

Beneficiary payment validation is an important step in ensuring accurate and secure payments. When asked about the validation process for their organizations, 53 percent of respondents report that their organizations validate payments verbally. Some organizations choose to outsource validation:

- Rely on financial vendor/bank (cited by 17 percent of respondents)
- Use of an external service to validate payment information (16 percent)

Nine percent of organizations do not validate beneficiary payment. Some organizations rely on a combination of validation procedures. Verbal validation is often used in conjunction with bank letters and/or written instructions.

Validating Beneficiary Payment Details
(Percentage Distribution of Organizations)





FRAUD REVIEW

Fraud Review Process

Over 60 percent of organizations conduct fraud reviews: 36 percent conduct reviews internally while 25 percent seek the assistance of their bank/vendor. Another 12 percent have plans to conduct a review within the next year. Organizations with annual revenue of less than \$1 billion are more prone to conduct reviews internally (42 percent) than are organizations with annual revenue of at least \$1 billion (33 percent). In comparison, organizations with annual revenue of at least \$1 billion (30 percent) are more likely to seek the assistance of their bank/vendor than are organizations with less annual revenue (21 percent).

At a majority of organizations, Treasury is responsible for the oversight of the fraud review process (cited by 56 percent of respondents). Other departments that have oversight of the fraud review process are:

- Risk (cited by 42 percent of respondents)
- Accounts Payable (37 percent)
- IT (35 percent)

A greater percentage of Risk departments at organizations with annual revenue of at least \$1 billion and more than 100 payment accounts are responsible for fraud review than are similar sized companies with fewer payment accounts (64 percent versus 42 percent).

“Attempted fraud was discovered by our supplier setup team calling an established vendor and confirming they had not changed banks, per the email we received.”

Fraud Review Process

(Percentage Distribution of Organizations)

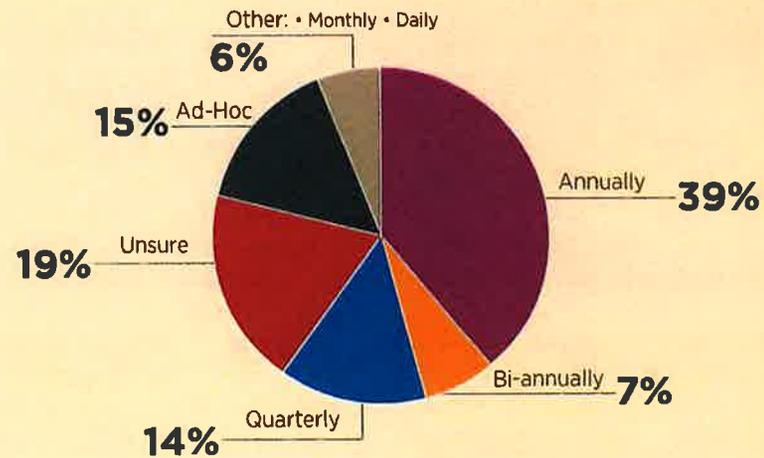
	All	Annual Revenue Less Than \$1 Billion	Annual Revenue At Least \$1 Billion
Conduct an internal independent review	36%	42%	33%
Conduct review with the assistance of bank/vendor	25%	21%	30%
Planning to conduct a review within the next year	12%	10%	14%
Do not conduct fraud reviews	27%	27%	24%



FRAUD REVIEW

Fraud review is conducted annually at 39 percent of organizations and conducted more frequently at 21 percent of organizations, either once a quarter or twice a year. Some respondents indicate that these reviews are conducted on an ad-hoc basis at their organizations, and 19 percent are unsure about the frequency that fraud reviews are conducted at their companies.

Frequency of Fraud Review
(Percentage Distribution of Organizations)



CONCLUSION

There are clear signs that payments fraud is abating. After record levels of fraud in both 2018 and 2019 – peaking at over 80 percent – the share of organizations that were targets of attempted/actual payments fraud has been on the decline since. Checks continue to be a prime target for criminals, but with the declining use of checks – and very effective tools to stop check fraud – fraudsters have been having less success. According to the 2022 AFP’s *Electronic Payments Report*, 33 percent of organizations used checks for business-to-business payments in 2022, while in 2019, 43 percent of companies did so. Because many organizations are unable to eliminate the use of checks completely, fraudsters continue to be able to use checks to target organizations, although perhaps to a lesser extent. Unfortunately, criminals are not easily discouraged; advanced software and social engineering enables them to attempt payments fraud through other payment methods such as wires and ACH payments.

Emails are frequently used to infiltrate company networks. In the current business environment, employees are likely physically distanced; consequently, verbal verification of payment requests become more challenging. Unless formal systems are in place and ingrained in employees, fraud can often occur. Business leaders have made training and education focused on detecting phishing attempts a priority for employees. Indeed,

many organizations do not restrict training to just the finance teams, but instead require that employees throughout the entire organization be cognizant about fraud attempts via email and be able to identify them. Employees who inadvertently open emails multiple times which are either actual fraud attacks or simulated phishing attempts are reprimanded, and in some extreme cases may be terminated from their jobs. Despite extensive measures implemented to prevent Business Email Compromise, it continues to be one of the primary sources of fraud at organizations.

The share of organizations experiencing corporate/commercial credit card fraud increased 10 percentage points, from 26 percent in 2021 to 36 percent in 2022. This uptick is similar to the incidence of credit card fraud reported prior to the COVID-19 pandemic in 2019 – 34 percent. As a consequence of the pandemic, organizations reduced workforce, furloughed employees and trimmed discretionary spending by restricting travel. The use of corporate/commercial credit cards also decreased, resulting in fewer card transactions and, therefore, less fraud via that payment method than was reported in 2020 and 2021. As employers are recruiting again and organizations have eased restrictions on travel and other discretionary spending, corporate/commercial credit cards are being used more extensively, resulting in greater incidence of fraud being reported via those payment methods.

Call backs, daily reconciliations and verbal verifications are methods many organizations are using in their efforts to minimize the occurrence of fraud via payment methods. Treasury and finance leaders are increasingly reaching out to banking partners for guidance in reporting and managing fraud. Depending on the extent of the fraud, practitioners are also reporting fraud to police and other law enforcement agencies.

In the past, actual financial losses from payments fraud attacks were not damaging; that continued to be the case in 2022. However, this is not a reason for companies to lose focus on preventing fraud. While loss of confidential and personnel information does not directly impact an organization’s bottom line, extensive effort and resources are required to resolve such situations.

It is evident that the steps business leaders are taking to prevent fraud are having success. However, historical payments fraud survey data show different types of fraud emerge in the wake of such success. Fraudsters are relentless and will continue to target organizations and any vulnerable payment networks. Therefore, treasury leaders will want to ensure that they are prepared for the next type of fraud that is in the works. It is vital that treasury and finance professionals stay ahead of the perpetrators so that fraud attacks do not interrupt business operations and organizations’ financial losses remain at a minimum.

ABOUT SURVEY RESPONDENTS

In January 2023, the Research Department of the Association for Financial Professionals™ (AFP) surveyed treasury practitioner members and prospects. The survey was sent to treasury professionals with the following job titles: Vice President of Treasury, Treasurer, Assistant Treasurer, Director of Treasury, Treasury Manager,

Director of Treasury and Finance, Senior Treasury Analyst, and Cash Manager. A total of 471 responses were received from practitioners, which form the basis of the report.

AFP thanks J.P. Morgan for underwriting the 2023 AFP® *Payments Fraud and Control Survey*.

Both the questionnaire design and the final report, along with its content and conclusions, are the sole responsibilities of the AFP Research Department. The following tables provide a profile of the survey respondents, including payment types used and accepted.

Type of Organization's Payment Transactions (Percentage Distribution of Organizations)

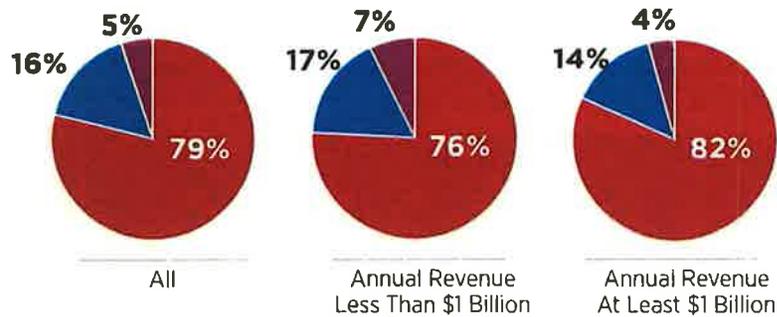
	Primarily consumers	Split between consumers and businesses	Primarily businesses
When making payments	9%	27%	64%
When receiving payments	21%	29%	50%

Number of Payment Accounts Maintained (Percentage Distribution of Organizations)

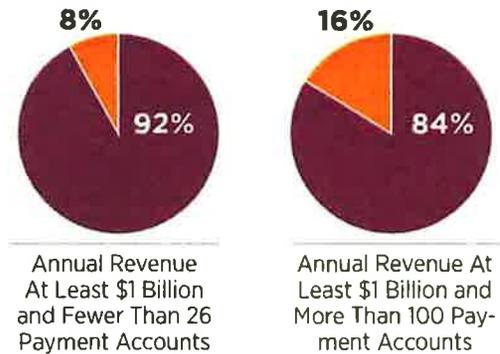
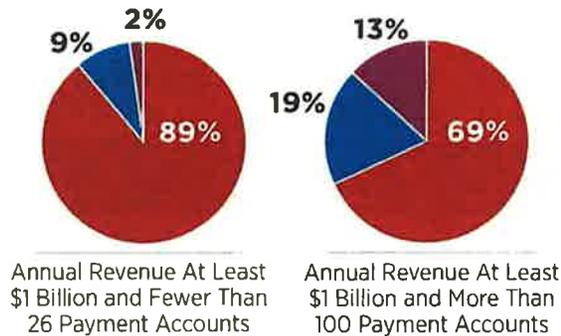
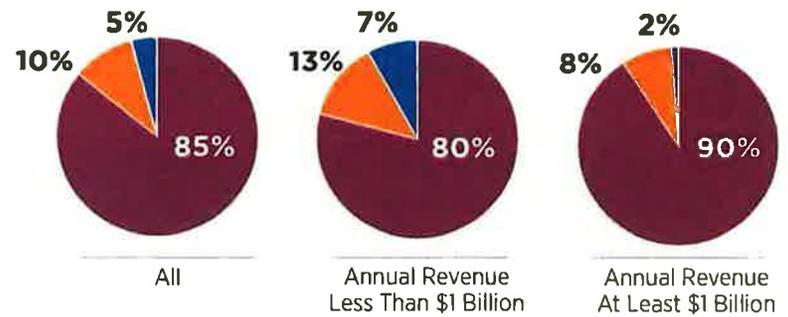
	All	Annual Revenue Less Than \$1 Billion	Annual Revenue At Least \$1 Billion	Annual Revenue At Least \$1 Billion and Fewer Than 26 Payment Accounts	Annual Revenue At Least \$1 Billion and More Than 100 PaymentAccounts
Fewer than 5	24%	32%	17%	28%	–
5-9	23%	24%	23%	38%	–
10-25	19%	18%	21%	34%	–
26-50	9%	10%	8%	–	–
51-100	10%	6%	12%	–	–
More than 100	15%	9%	19%	–	100%

ABOUT SURVEY RESPONDENTS

Methods to Maintain Payments Accounts
(Percentage Distribution of Organizations)



Application of Accounts Controls
(Percentage Distribution of Organizations)

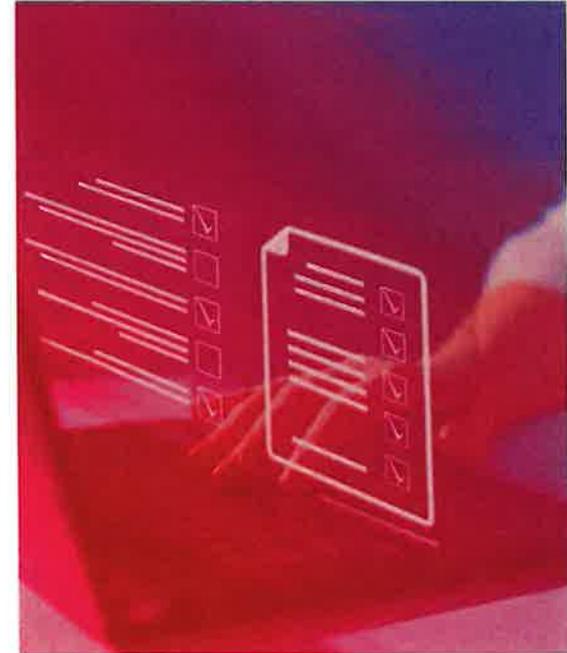
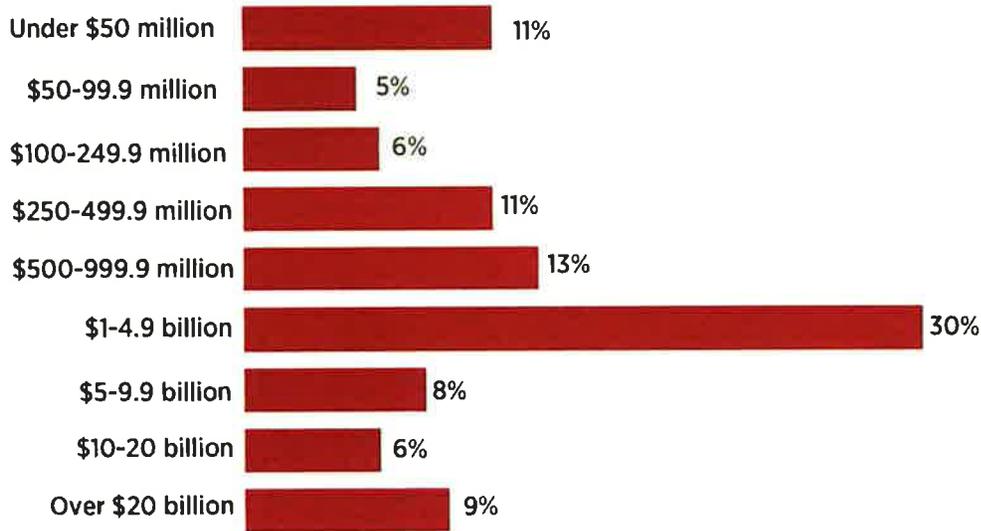


- Centralized
- Decentralized
- Other

- Yes, applied to all accounts in all areas
- Not applied to all accounts
- Yes, applied to all accounts but in select areas

ABOUT SURVEY RESPONDENTS

Annual Revenue (USD)
(Percentage Distribution of Organizations)



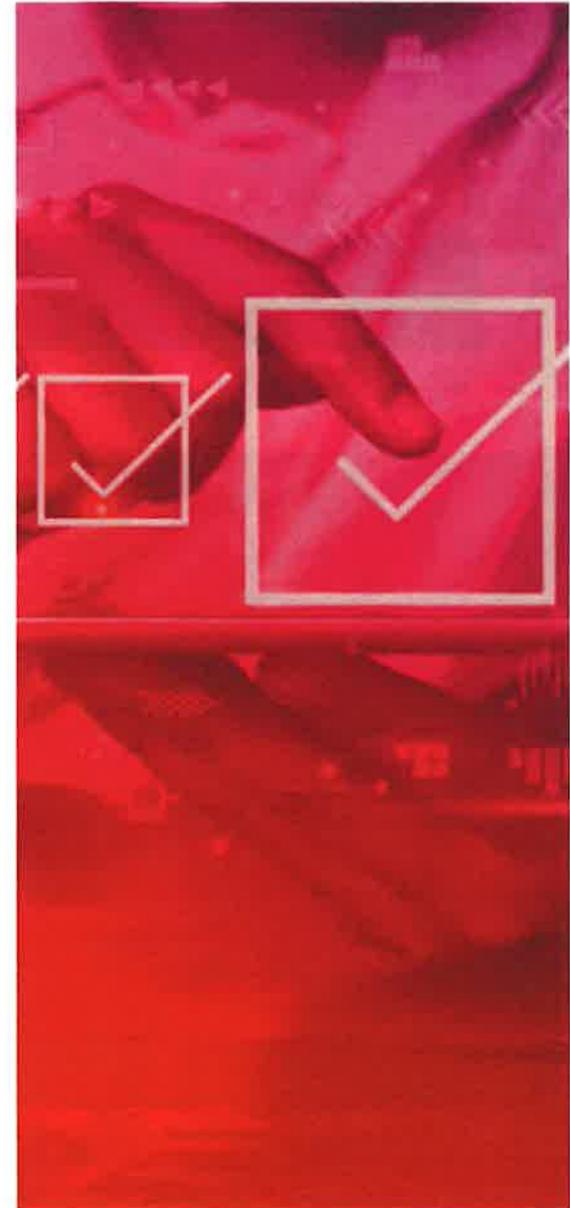
Organization's Ownership Type
(Percentage Distribution of Organizations)

	All	Annual Revenue Less Than \$1 Billion	Annual Revenue At Least \$1 Billion	Annual Revenue At Least \$1 Billion and Fewer Than 26 Payment Accounts	Annual Revenue At Least \$1 Billion and More Than 100 PaymentAccounts
Publicly owned	35%	15%	51%	49%	59%
Privately held	41%	53%	30%	33%	28%
Non-profit (not-for-profit)	16%	22%	11%	8%	6%
Government (or government owned entity)	9%	10%	8%	10%	6%

ABOUT SURVEY RESPONDENTS

Industry Classification
(Percentage Distribution of Organizations)

	ALL
Agricultural, Forestry, Fishing & Hunting	—
Administrative Support/Business services/Consulting	1%
Banking/Financial services	14%
Construction	4%
E-Commerce	2%
Education (K-12, public or private institution)	2%
University or other Higher Education	4%
Energy	5%
Government	6%
Health Care and Social Assistance	9%
Hospitality/Travel/Food Services	2%
Insurance	5%
Manufacturing	17%
Mining	—
Non-profit	5%
Petroleum	1%
Professional/Scientific/Technical Services	3%
Real estate/Rental/Leasing	4%
Retail Trade	4%
Wholesale Distribution	5%
Software/Technology	2%
Telecommunications/Media	1%
Transportation and Warehousing	3%
Utilities	2%



AFP® 2023 Payments Fraud and Control Report

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4520 East West Highway, Suite 800

Bethesda, MD 20814

Phone: 301.907.2862 Fax: 301.907.2864 E-mail: AFP@AFPonline.org

Web: www.AFPonline.org



**ASSOCIATION FOR
FINANCIAL
PROFESSIONALS**

AFP Research

AFP Research provides financial professionals with proprietary and timely research that drives business performance. AFP Research draws on the knowledge of the Association's members and its subject matter experts in areas that include bank relationship management, risk management, payments, FP&A and financial accounting and reporting. Studies report on a variety of topics, including AFP's annual compensation survey, are available online at www.AFPonline.org/research.

About AFP®

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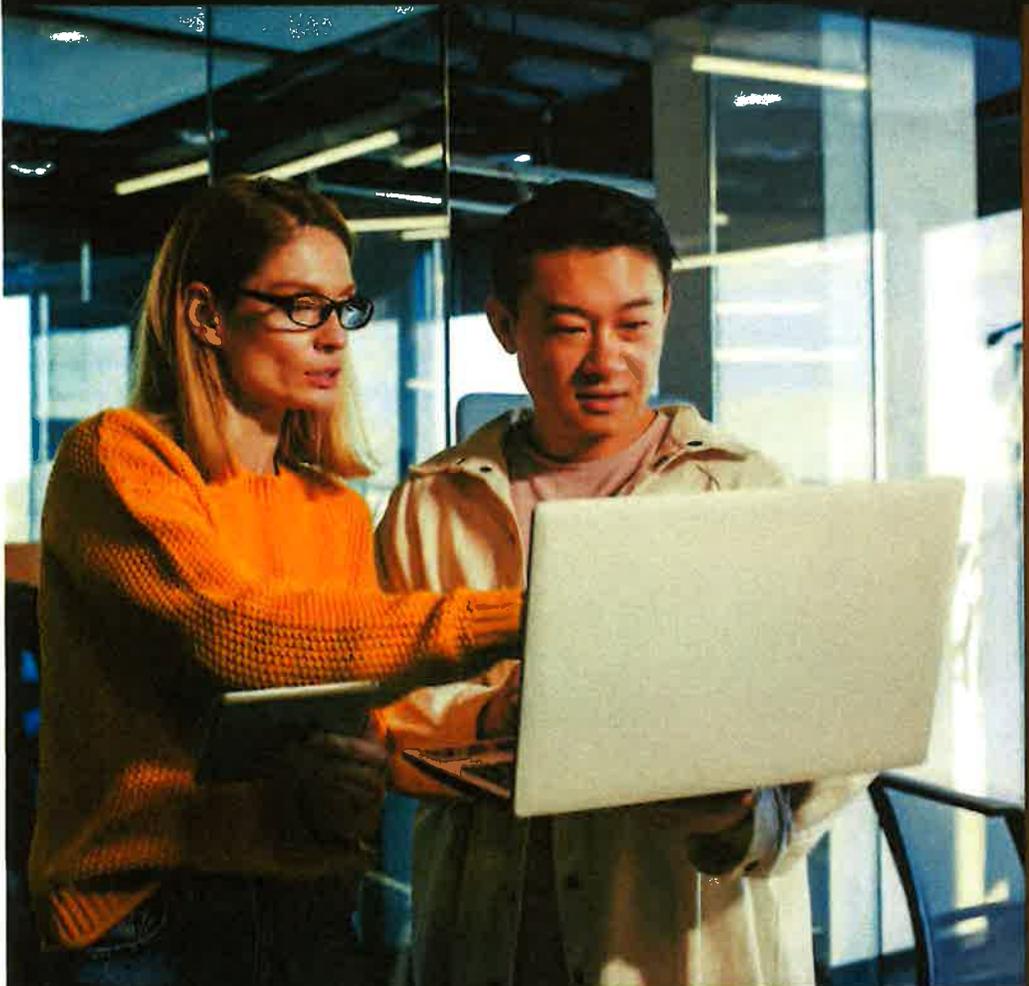
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Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-8

COUNTY CLERK

Mortgage Tax Audit Supporting
Documentation

Attachments

24COMM. 4E-8



EC LEG FEB 7 '24 AM 10:46

COUNTY OF ERIE

MICHAEL P. KEARNS
COUNTY CLERK

February 7, 2024

Hon. Kevin R. Hardwick
Erie County Comptroller
Edward A. Rath County Office Building
95 Franklin Street, Room 1100
Buffalo, New York 14202

Re: Mortgage Tax Audit Supporting Documentation

Dear Comptroller Hardwick:

I write to renew and reiterate the request of the Erie County Clerk's Office for all supporting documentation (or "Work Papers") used in the preparation of all Findings, Comments, and Recommendations in the *Erie County Comptroller's Office Audit of the County Clerk's Office, Registrar Division Mortgage Tax Collection and Distribution, January 1, 2022 through December 31, 2022*.

Section 8.132 of the Government Auditing Standards states the following:

Auditors must prepare audit documentation related to planning, conducting, and reporting for each audit. Auditors should prepare audit documentation in sufficient detail to enable an experienced auditor, having no previous connection to the audit, to understand from the audit documentation the nature, timing, extent, and results of audit procedures performed; the evidence obtained; and its source and the conclusions reached, including evidence that supports the auditors' significant judgments and conclusions.

Section 8.133 makes the requirement even clearer, stating: "Auditors should prepare audit documentation that contains evidence that supports the findings, conclusions, and recommendations **before they issue their report**" (emphasis added).

After receiving the draft Audit report on January 22, 2024, which did not have any exhibits, appendices, or supporting documentation, the Clerk's Office requested said documentation via email to the Staff Auditor on January 23, 2024. In response, only the appendices were provided that same day.

Hon. Kevin R. Hardwick
February 7, 2024
Page 2

At the Exit Conference held at the Comptroller's Office on January 31, 2024, staff from the Clerk's Office noted to the auditing team that supporting documentation was required to be prepared prior to the report being issued, pursuant to the Government Auditing Standards. In addition, Clerk's Office staff stated that there were numerous inaccuracies in the draft report and, without supporting documentation, the full extent of the truthfulness or falsity of the report could not be identified. As such, the documentation was requested a second time.

No supporting documentation was provided prior to the release of the report on February 5, 2024. In a Buffalo News article published online February 6, 2024, a representative of the Comptroller's Office was quoted as stating that "all working papers associated with the audit will be finalized within the next few weeks[.]"

Please endeavor to provide the supporting documentation, specifically connecting to each Finding, Comment, and Recommendation, in a timely fashion. To claim that it will take weeks to finalize such documentation is unreasonable in light of the fact such documentation should already have been prepared prior to the release of the report. I would rather avoid having to make a FOIL request but will do so if necessary.

Very truly yours,



MICHAEL P. KEARNS
Erie County Clerk

MPK/wal

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-9

COMPTROLLER

Department of Law Risk Retention Fund
Spending - Nov. & Dec. 2023

Attachments

24COMM. 4E-9



EC LEG FEB 8 '24 PM 12:37

ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

February 8, 2024

Honorable Members
Erie County Legislature
92 Franklin Street, Fourth Floor
Buffalo, New York 14202

Re: Department of Law Risk Retention Fund Spending – November and December 2023

Dear Honorable Members:

Pursuant to Resolution Intro. 3-2 (2016), as amended, please find attached an accounting of expenses from the County's Risk Retention Fund for November and December 2023.

Sincerely,

A handwritten signature in black ink, appearing to read "K. R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

Attachment

County of Erie
Law Department Spending
Risk Retention
November, 2023

Run Date: 2/8/2024

<u>Vendor Number</u>	<u>Vendor Name</u>	<u>Expenditures</u>
1	Artrina Smith & LoTempio P.C.	6,000.00
1	Myron Williams and Shaw & Shaw	20,000.00
101109	BOND, SCHOENECK & KING, PLLC	4,267.50
102816	Feldman Kieffer LLP	2,464.00
103442	Hodgson Russ	14,189.15
106065	PHILLIPS LYTLE HITCHCOCK	16,686.00
108120	Walsh Roberts & Grace	3,150.00
118314	JEREMY C TOTH AS CUSTODIAN	15,809.61
119796	RUPP, PFALZGRAF LLC	4,843.00
120447	LIPPES MATHIAS WEXLER FRIEDMAN LLP	42,527.26
135888	PERSONIUS MELBER LLP	1,869.00
139834	LEGAL MED	12,200.00
148572	ALISA LUKASIEWICZ, PLLC	8,365.10
171983	ANTHONY CALLISTO, JR	16,188.00
		<u>168,558.62</u>

**County of Erie
 Law Department Spending
 Risk Retention
 December, 2023**

Run Date: 2/8/2024

<u>Vendor Number</u>	<u>Vendor Name</u>	<u>Expenditures</u>
1	Tracey Reuss and Law Office of	15,000.00
101109	BOND, SCHOENECK & KING, PLLC	2,612.00
102816	Feldman Kieffer LLP	4,119.10
103442	Hodgson Russ	55,677.78
106065	PHILLIPS LYTLE HITCHCOCK	7,965.00
108120	Walsh Roberts & Grace	562.50
1100055	M & T BANK PURCHASING CARD	571.45
118314	JEREMY C TOTH AS CUSTODIAN	23,089.38
120447	LIPPES MATHIAS WEXLER FRIEDMAN LLP	73,185.92
135888	PERSONIUS MELBER LLP	4,152.39
139834	LEGAL MED	29,175.00
143279	BENGART & DEMARCO LLP	19,077.59
143544	THOMAS E WEBB JR ESQ	7,515.00
148572	ALISA LUKASIEWICZ, PLLC	5,460.00
		<u>248,163.11</u>

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-10

COMPTROLLER

Development of Corrective Action Plans
Following Audits

Attachments

24COMM. 4E-10



EC LEG FEB 9 '24 11:35

ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

February 9, 2024

Honorable Members
Erie County Legislature
92 Franklin Street, Fourth Floor
Buffalo, New York 14202

Re: Development of Corrective Action Plans Following Audits

Dear Honorable Members:

As Erie County's Chief Auditing Officer, I am writing today to encourage your consideration and passage of a resolution calling for the implementation of Corrective Action Plans by auditees in response to audits conducted by my office's Division of Audit and Control. I believe that such a mechanism is crucial to ensure transparency, accountability, and the efficient management of public funds in Erie County.

The Office of the Comptroller's management and performance audits play a critical role in evaluating the financial practices, performance, and structure of County departments, agencies, and programs. These reports often highlight deficiencies, irregularities, or areas of concern which require improvement in financial management, oversight, and resource allocation. While audits provide valuable insights into potential issues, they may not always be followed by a clear framework to rectify the identified problems.

If our recent audits of the Clerk's Office have taught us anything, it is that a commitment to rectify problems following an audit is sorely needed. Many of the problems encountered in the recent audits were cited in previous audits and never fully addressed. Failure to confront these deficiencies has only compounded the mess in the present-day Clerk's Office.

The step of issuing a formal Corrective Action Plan following an audit is not without precedent. For instance, the New York State Comptroller's Office routinely directs audited local entities to create Corrective Action Plans following the publication of an audit report. See <https://www.osc.state.ny.us/files/local-government/audits/pdf/respondaudit.pdf> for additional information.

The most recent audit of the Registrar's Division in the Erie County Clerk's Office is a clear example of the various issues which can plague any of Erie County's administrative components. While the Office of the Comptroller has the responsibility to bring these issues to light, we have no authority to enforce the recommendations an audit report contains or to compel an auditee to make changes, reforms or to act on the audit findings. To put it more bluntly, **an auditee can ignore the audit findings and refuse to engage in corrective action after an audit is completed without consequence.**

By resolving to require a Corrective Action Plan, Erie County can establish a systematic approach to address the findings of future Comptroller audits. This will facilitate a structured process for identifying responsible parties, setting realistic timelines for implementation, and monitoring progress toward resolution. Moreover, a resolution of this nature will underscore the County's commitment to fiscal responsibility and judicious use of taxpayer funds. It will demonstrate to residents and businesses that their interests are safeguarded through a proactive and accountable approach to resolving financial discrepancies.

A Corrective Action Plan will enhance deliberative discussion and active collaboration between your Honorable Body, the executive branch, and other independently elected officials in working towards the common goal of ensuring proper financial stewardship and promoting transparency. It will empower County government to address its most pressing challenges head-on, thereby fortifying public trust and confidence in the governmental process.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin R. Hardwick". The signature is fluid and cursive, with a large initial "K" and "R".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Division of Budget and Management

MEMORANDUM

To: Erie County Legislature
Fr: Erie County Comptroller's Office
Date: February 9, 2024
Re: Development of Corrective Action Plans Following Audits

SUMMARY OF RECOMMENDED ACTION/BACKGROUND

The Comptroller's Office requests that the Erie County Legislature require County departments that have been formally audited by the Comptroller's Office to complete a Corrective Action Plan within 60 days after the formal issuance of the audit.

FISCAL IMPLICATIONS

None.

REASONS FOR RECOMMENDATION

County departments that have been audited by the Comptroller's Office have never been required to address audit findings or to implement changes or reforms recommended by audits. This has led to a situation in which departments can ignore audit findings and continue the same practices and actions which have been flagged as deficient or problematic.

By resolving to require a Corrective Action Plan, Erie County can establish a systematic approach to address the findings of future Comptroller audits. This will facilitate a structured process for identifying responsible parties, setting realistic timelines for implementation, and monitoring progress toward resolution. Moreover, a resolution of this nature will underscore the County's commitment to fiscal responsibility and judicious use of taxpayer funds. It will demonstrate to residents and businesses that their interests are safeguarded through a proactive and accountable approach to resolving financial discrepancies.

CONSEQUENCES OF NEGATIVE ACTION

Comptroller audits will continue to be issued and departments may continue to not address findings or correct deficiencies or problems.

STEPS FOLLOWING APPROVAL

Departments subject to audits will be required and directed to file Corrective Action Plans with the Office of the Comptroller and the Legislature within 60 days after the issuance of audits.

**A RESOLUTION SUBMITTED BY
THE COMPTROLLER'S OFFICE**

Re: Mandating Corrective Action Plans Following County Comptroller Audits

WHEREAS, Erie County is a municipal corporation primarily funded by taxpayers and bears a responsibility to ensure that such funds are being used to further legitimate governmental purposes for the benefit of the public; and

WHEREAS, among other obligations and mandates, the Erie County Comptroller is the municipal officer responsible for auditing agencies and departments of Erie County to ensure that taxpayer funds are being used for their intended purpose and that internal controls and procedures are designed and operating to prevent theft, loss, and shrinkage; and

WHEREAS, over the years, the Erie County Comptroller's Office has issued audits with findings and recommendations, many of which have been frequently agreed to by the auditees, but never followed up on, or implemented by the auditee after the audit ended; and

WHEREAS, the New York State Comptroller's Office requires local government auditees to develop, submit and implement a Corrective Action Plan to that office following the completion of a State Comptroller's audit; and

WHEREAS, there is no requirement in the Erie County Charter, Administrative Code, applicable State law or policy which requires an audited entity to devise a Corrective Action Plan in response to an Erie County Comptroller audit report, or to take any ameliorative action whatsoever; and

WHEREAS, this raises the potential that auditees could ignore or decline to acknowledge major audit findings and implement recommendations, thereby leaving serious deficiencies in place.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby determines that the ability of an auditee to ignore significant findings and/or material weaknesses contained in audit reports issued by the Erie County Comptroller is a disservice to the taxpayers of Erie County; and

RESOLVED, that the Erie County Legislature hereby states that effective upon passage of this resolution, all auditees who are audited by the Erie County Comptroller's Office shall be required to submit a Corrective Action Plan to the Comptroller's Office and to the Erie County Legislature within 60 days following the issuance of a formal audit report by the Comptroller's Office; and be it further

RESOLVED, that a Corrective Action Plan shall separately address each significant finding, material weakness, and recommendation contained in the audit report and detail the auditee's action steps to address the findings and implement the recommendations; and

RESOLVED, that certified copies of this resolution be transmitted to the Erie County Comptroller, County Executive, County Clerk, County Sheriff, District Attorney, Commissioners of Elections, Director of the Buffalo and Erie County Public Library, and the heads/commissioners of each executive department.

Fiscal Impact: None for this resolution.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-11 COUNTY EXECUTIVE Personnel Adjustments - Chief Ethics Officer

Attachments

24COMM. 4E-11



EO LOG FEB 9 '24 PM2:08

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

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

RE: Personnel Adjustments - Chief Ethics Officer

Dear Honorable Members:

Enclosed please find a proposed resolution and accompanying memorandum from the Department of Personnel in regards to a variable minimum for the Chief Ethics Officer.

Should your Honorable Body require further information, I encourage you to contact Board of Ethics Chair Chris Trapp and Personnel Commissioner Brian C. Bray. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/bb
Enclosure

cc: Brian C. Bray, Personnel Commissioner
Chris Trapp, Chair, Erie County Ethics Board

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Personnel Commissioner Brian C. Bray
Re: Personnel Adjustments – Chief Ethics Officer
Date: February 9, 2024

SUMMARY

The resolution is in regard to a variable minimum for the Chief Ethics Officer, from a budgeted Step 1 to Step 5.

FISCAL IMPLICATIONS

The resolution proposes setting the salary for the Chief Ethics Officer position at Step 5 of job group 15, amounting to \$53.959 per hour or \$56,117 annually (20 hours per week) based on 2024 CSEA pay scale. This is an increase of \$9.778 per hour from the budgeted Step 1 or \$10,169 over the course of the 2024 calendar year. It is essential to note that this adjustment will have no impact on the budget line, as sufficient funds are available to cover the increased compensation.

Position: Chief Ethics Officer

Annualized Increased Salary: \$56,117 (at 20 hours per week)

Increased Salary for Balance of Year: \$10,169

Funding Source: 100% Local Share

REASONS FOR RECOMMENDATION

The decision to adjust the salary for the Chief Ethics Officer position is based on several crucial considerations:

1. **Ethical Governance:** Erie County recognizes the critical importance of ethical leadership and compliance with the Code of Ethics. The Chief Ethics Officer plays a pivotal role in upholding ethical standards within the county government.
2. **Expertise and Experience:** The Chief Ethics Officer was appointed by the Board of Ethics in August with the responsibility of developing training programs and conducting a comprehensive review of ethical guidelines. Their expertise and experience are vital to the successful execution of these duties.
3. **Competitive Salary:** To attract and retain qualified professionals for this crucial position, the Erie County Board verbally committed to offering a competitive salary above the Step 0 starting salary.
4. **Fair Compensation:** A salary at Step 5 of job group 15, as proposed in the resolution, is deemed fair compensation for the responsibilities and qualifications required for the

Chief Ethics Officer role.

BACKGROUND INFORMATION

General Municipal Law Section 808 authorizes Erie County to establish a Board of Ethics and appropriate moneys for maintenance and personal services in connection therewith. Due to large amount of work and only a voluntary board, the Legislature authorized the creation of the part-time Chief Ethics Officer position in the 2023 budget.

The Code of Ethics for Erie County, New York, was most recently revised in 2018 by the Erie County Legislature in 2018. The Erie County Board of Ethics was first created in 1970 and the initial Code of Ethics was created in 1973.

CONSEQUENCES OF NEGATIVE ACTION

Failure to approve this resolution may result in difficulties in retaining the Chief Ethics Officer.

STEPS FOLLOWING APPROVAL

The Chief Ethics Officer's salary will be adjusted retroactively to January 1, 2024.

A RESOLUTION SUBMITTED BY:
PERSONNEL DEPARTMENT

RE: Personnel Adjustments – Chief Ethics Officer

WHEREAS, Erie County recognizes the critical importance of ethical leadership and compliance with the Code of Ethics; and

WHEREAS, the Chief Ethics Officer was appointed by the Board of Ethics in August, tasked with developing training programs and conducting a comprehensive review of ethical guidelines; and

WHEREAS, the individual's expertise and experience in this role are vital to the ethical governance of Erie County; and

WHEREAS, the Erie County Board verbally committed to a salary above the standard Step 0 starting salary for the Officer to attract the necessary talent for this position; and

WHEREAS, a salary at Step 5 of job group 15, amounting to \$53.959 per hour using 2024 CSEA pay scale, is deemed fair compensation for the responsibilities and qualifications required for the Chief Ethics Officer position; and

WHEREAS, this adjustment will have no impact to the budget line has a sufficient amount of funds for the number of hours needed; and

WHEREAS, a competitive salary is crucial for retaining qualified professionals to oversee and enforce ethical standards in the county.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes a variable minimum salary for the Chief Ethics Officer position # 51017953, setting the salary at Step 5 of job group 15, effective retroactively to January 1, 2024; and be it further

RESOLVED, that sufficient funding exists within the Department of Personnel's 2024 Adopted Budget (Fund 110, Funds Center 16110) Account 500020 – Regular PT Wages; and be it further

RESOLVED, that certified copies of this resolution will be forwarded to the County Executive, the Office of the Comptroller, the Department of Personnel, the Division of Budget and Management, and the Board of Ethics.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-12	COUNTY EXECUTIVE	Authorizing EC Executive to Enter into Collective Bargaining Agreement Amendments with Bargaining Units
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Attachments

24COMM. 4E-12



EO LEG FED 9/24 PM 2:08

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

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

RE: Authorizing the Erie County Executive to Enter into Collective Bargaining Agreement Amendments with Bargaining Units

Dear Honorable Members:

Enclosed please find a proposed resolution and accompanying memorandum from the Department of Personnel authorizing the County Executive to enter into Collective Bargaining Agreement Amendments with collective bargaining units on behalf of Erie County.

Should your Honorable Body require further information, I encourage you to contact Personnel Commissioner Brian C. Bray. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq. Erie
County Executive

MCP/bb
Enclosure

cc: Brian C. Bray, Personnel Commissioner
Josh Pennel, Labor Relations Commissioner

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Personnel Commissioner Brian C. Bray
Re: Authorizing the Erie County Executive to Enter into Collective Bargaining Agreement Amendments with Bargaining Units
Date: February 9, 2024

SUMMARY

The resolution authorizes the County Executive to enter into Amendments to Collective Bargaining Agreements (“CBA’s”) with collective bargaining units on behalf of Erie County when a material change to the terms and conditions contained in a CBA is necessary to ensure the continued efficient provision of County services.

FISCAL IMPLICATIONS

None. Any financial implications arising from these agreements must be accommodated within the existing budgetary allocations for the respective department.

REASONS FOR RECOMMENDATION

The authorization sought in the proposed resolution will allow Erie County and unions to swiftly resolve differences and implement necessary workplace changes. It ensures that the County maintains effective, efficient, and harmonious working relationships with our bargaining units. Amendments to CBA’s are vital for adapting to workplace changes, maintaining compliance with regulations, and fostering a productive and positive work environment.

BACKGROUND INFORMATION

The practice of entering into Memorandums of Agreement (MOA’s) and Memorandums of Understanding (MOU’s) with collective bargaining units has been an integral part of the operational strategy of Erie County Government. This practice has facilitated effective communication, resolution of grievances, policy clarifications, and the implementation of essential employment practice adjustments.

Historically, these agreements have been instrumental in maintaining harmonious working relationships between Erie County and its employees, represented by various bargaining units. They have served to quickly address and resolve workplace issues, adapt to changes, and ensure compliance with relevant regulations and standards. This has been crucial in fostering a productive, efficient, and positive work environment within the County’s various departments and services.

In an effort to further institutionalize this practice, authorization to enter into formal amendments to CBA’s is now being sought. Such Amendments would be entered into on an as-needed basis when the modification of CBA terms and conditions is required to ensure a consistent, transparent, and efficient approach to handling labor relations and employment practices within Erie County.

CONSEQUENCES OF NEGATIVE ACTION

Absent the authority being requested here, Erie County's ability to implement essential workplace changes would be compromised. Prolonged disputes, non-compliance issues, strained labor relations, and ultimately, a negative impact on workforce morale and productivity could result.

STEPS FOLLOWING APPROVAL

Erie County will enter into Amendments to CBA's as necessary to ensure the continued efficient provision of County services.

A RESOLUTION SUBMITTED BY:
PERSONNEL DEPARTMENT

RE: Authorizing the Erie County Executive to Enter into Collective Bargaining Agreement Amendments with Bargaining Units

WHEREAS, Erie County Government is committed to maintaining effective and harmonious working relationships with its bargaining units; and

WHEREAS, it is recognized that, from time to time, the modification of collective bargaining agreement (“CBA”) terms and conditions is required to ensure the efficient operation of Erie County Government; and

WHEREAS, to take necessary action, the Personnel Commissioner, working alongside the Labor Relations Commissioner, have historically entered into Memorandums of Agreement and Memorandums of Understanding with collective bargaining units that modify the terms of CBA’s; and

WHEREAS, such actions are in alignment with the spirit and intentions of the existing collective bargaining agreements; and

WHEREAS, the ongoing evolution of workplace practices and regulations increasingly necessitates timely and flexible responses to ensure compliance and operational efficiency; and

WHEREAS, the collaborative engagement with bargaining units, through occasional modification of CBA terms and conditions, fosters constructive dialogue and mutual understanding which are essential for the well-being and productivity of Erie County's workforce.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive or Deputy County Executive to enter into contract amendments with collective bargaining units that modify the terms and conditions of collective bargaining agreement’s in order to ensure the efficient operation of County Government; and be it further

RESOLVED, that any financial implications arising from such agreements must be accommodated within the existing budgetary allocations for the respective departments; and be it further

RESOLVED, that certified copies of this resolution be sent to the County Executive’s Office, Department of Personnel, Department of Labor Relations, Department of Law and Division of Budget and Management.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-13	COUNTY EXECUTIVE	Department of Personnel - Training & Education Services Contract
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Attachments

24COMM. 4E-13



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

EC LEG FEB 9 '24 PM 2:08

February 9, 2024

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

**RE: Department of Personnel Training and Education Services Supervisory
Training on Drug Abuse Identification and Protocols with Visify, LLC**

Dear Honorable Members:

Enclosed, please find a memorandum and proposed resolution from the Department of Personnel requesting authorization to enter into contract with Visify, LLC to supply a supervisory training course for employers concerning identification of drug abuse, protocols for reasonable suspicion and various related subject matter.

Should your Honorable Body require further information, I encourage you to contact Brian Bray, Commissioner of the Department of Personnel. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/bb
Enclosure

cc: Brian Bray, Personnel Commissioner

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Personnel
Re: Training and Education Services - Supervisory Training on Drug Abuse
Identification and Protocols with Visify LLC
Date: February 9, 2024

SUMMARY

The Department of Personnel is requesting authorization enter into contract with Visify, LLC to supply a supervisory training course for employers concerning identification of drug abuse, protocols for reasonable suspicion and various related subject matter.

FISCAL IMPLICATIONS

The contract would result in a cost of \$8,820 and funds are available in the Department's 2024 Professional Services account (516020).

REASONS FOR RECOMMENDATION

The recommendation to contract with Visify, LLC for providing supervisory training on drug abuse identification and related protocols is founded on the increasing need to address substance abuse in the workplace, particularly concerning the identification of marijuana use. Traditional methods of identifying drug abuse are not fully equipped to effectively discern marijuana use. The lack of a universally accepted, reliable test for marijuana use compounds this issue. Current testing methods can indicate the presence of tetrahydrocannabinol (THC), the psychoactive component of marijuana, but they do not effectively determine impairment or recent use. Therefore, the County must rely on identifying employees who display behavioral indicators of impairment and have protocols in place to address reasonable suspicion of drug abuse.

Investing in this training aligns with the County Government's commitment to maintaining a safe, healthy, and legally compliant work environment. The cost of the contract is justified by the potential benefits in reducing workplace incidents related to drug abuse, improving employee well-being, and ensuring compliance with legal standards.

BACKGROUND INFORMATION

Erie County has a strong drug-free workplace policy. However, in light of the recent legalization of marijuana in New York State, it has become imperative that Erie County adapt to the changing legal landscape regarding drug use in the workplace. While marijuana use is now legal under state law, employers still retain the right to prohibit the use of marijuana during work hours and the right to ensure that employees are not impaired by marijuana while at work.

The complexities of the new marijuana laws require a nuanced approach to policy enforcement and employee training. It's critical to balance legal compliance with a supportive and fair work environment. The lack of clear-cut methods to measure impairment from marijuana use, unlike alcohol, poses unique challenges for employers in enforcing drug-free workplace policies.

The Labor Relations Department has discussed with collective bargaining units the need for supervisors to be able to remove employees who display behaviors indicative of being under the influence of marijuana or other drugs. The units are receptive to a policy that would allow this; however, they are strongly in favor of a training program that provides factual information rather than allowing untrained supervisors to do so based on personal perceptions.

The Personnel Department has invested in an online training platform, Percipio, which is compatible with the course material provided by Visify, LLC. Percipio's user-friendly interface and accessibility offer a flexible learning environment, enabling county employees to undertake training at their own pace and convenience. This approach not only enhances the learning experience but also ensures consistent training delivery across various departments.

CONSEQUENCES OF NEGATIVE ACTION

Erie County would not have reasonable suspicion training available to its employees. Supervisors would be unable to identify employees who display behaviors indicative of impairment due to drug use, particularly marijuana, which could lead to increased safety risks and legal liabilities.

STEPS FOLLOWING APPROVAL

Erie County Department of Personnel will contract with Visify LLC to customize their existing reasonable suspicion training and provide the file to the County. The training will be uploaded to Erie County's training platform, Percipio, and assigned to all Supervisors to take within sixty (60) days.

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF PERSONNEL

RE: Training and Education Services - Supervisory Training
on Drug Abuse Identification and Protocols

WHEREAS, the Department of Personnel has identified a critical need for supervisory training in drug abuse identification, with a focus on marijuana use, and protocols for reasonable suspicion in the workplace; and

WHEREAS, traditional methods of identifying drug abuse do not effectively discern recency of marijuana use, and the lack of a universally accepted, reliable test for marijuana impairs effective workplace policy enforcement; and

WHEREAS, the recent legalization of marijuana in New York State necessitates the adaptation of the County's policies and training concerning drug use in the workplace; and

WHEREAS, the Erie County Government is committed to maintaining a safe, healthy, and legally compliant work environment, which includes addressing the complexities of drug use, particularly marijuana, among its employees; and

WHEREAS, the Personnel Department has invested in the Percipio online training platform, which is compatible with the course material provided by Visify, LLC, offering a flexible and consistent training environment for county employees; and

WHEREAS, the proposed training aligns with Erie County's need to balance legal compliance with a supportive and fair work environment and has received positive feedback from collective bargaining units; and

WHEREAS, a request-for-proposal for this professional service is not required because the cost is below \$10,000; and

WHEREAS, the contract with Visify, LLC entails a cost of \$8,820 with funds available in the Department of Personnel 2024 Professional Services account (516020).

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive or Deputy County Executive into a contract with Visify, LLC at an amount not to exceed \$8,820 for customizing and providing a training file on Supervisory Training on Drug Abuse Identification and Protocols; and be it further

RESOLVED, the Clerk of the Legislature shall forward certified copies of this Resolution to the: County Executive, Director of the Division of Budget and Management, Office of the Comptroller, and the Personnel Commissioner.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-14

COUNTY EXECUTIVE

Wehrle Drive Pedestrian Accommodations -
Right of Way Acceptance Agreement

Attachments

24COMM. 4E-14



EC LEG FEB 9 '24 PM2:01

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

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

**RE: Wehrle Drive Pedestrian Accommodations from Sunset Park to West Shore Trail
Right of Way Acceptance Agreement
Town of Clarence
PIN 5763.59**

Dear Honorable Members:

The Department of Public Works, Division of Highways is requesting authorization for the County Executive to execute a Right of Way Acceptance agreement with the Town of Clarence. This agreement will allow the County to accept ownership of any Right of Way property acquired by the Town in connection with this Project.

Should your Honorable Body require further information, I encourage you to contact Commissioner William E. Geary, Jr., at the Department of Public Works. Thank you for your consideration in this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz
Erie County Executive

MCP/gmw
Enclosure

cc: William E. Geary, Jr., Commissioner of the Department of Public Works

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Public Works/Division of Highways
Re: Wehrle Drive Pedestrian Accommodations from Sunset Park to West Shore Trail
Right of Way Acceptance Agreement
Town of Clarence
PIN 5763.59
Date: February 9, 2024

SUMMARY

The Department of Public Works is seeking authorization to accept ownership of Right of Way property acquired by the Town of Clarence for County facilities in connection with the above-mentioned project.

FISCAL IMPLICATIONS

There is no cost associated with accepting ownership of said Right of Way property.

REASONS FOR RECOMMENDATION

The Town of Clarence has completed construction of this federal aid project (PIN 5763.59). It was necessary for the Town to acquire Right of Way to facilitate drainage along this corridor. This Right of Way parcel must now be transferred to Erie County for drainage maintenance purposes.

BACKGROUND INFORMATION

The Town of Clarence extended pedestrian accommodations from the West Shore Trail trailhead at Wehrle Drive, westward to Sunset Park. The Town secured federal aid funding for the design and construction of this path, which was completed in Fall 2023. The Town needed one Right of Way acquisition for drainage purposes along Wehrle Drive (CR275). The Inter-Municipal Agreement between the Town of Clarence and Erie County stated that Erie County would retain maintenance responsibility for the drainage system along Wehrle Drive, a County owned road. The agreement was approved by your honorable body in Comm 7E-23(2022).

CONSEQUENCES OF NEGATIVE ACTION

Negative action would result in Erie County being unable to maintain the drainage system, which falls under our jurisdiction. Failure to maintain the drainage system will result in deterioration of the system, decreased stormwater flow, and increased stormwater ponding.

STEPS FOLLOWING APPROVAL

The County of Erie will accept ownership of the Right of Way property acquired for this project. All necessary documentation will be filled with the County Clerk's Office.

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS
DIVISION OF HIGHWAYS

RE: Wehrle Drive Pedestrian Accommodations from Sunset Park to West Shore Trail
 Right of Way Acceptance Agreement
 Town of Clarence
 PIN 5763.59

WHEREAS, the Wehrle Drive (CR 275) Pedestrian Accommodations from Sunset Park to West Shore Trail, Town of Clarence, PIN 5763.59 (the "Project") is eligible for funding under Title 23, U.S. Code, as amended, that calls for the apportionment of Federal funds and a local share; and

WHEREAS, the Town of Clarence has completed construction of the Project; and

WHEREAS, the Town of Clarence requires the County of Erie to accept ownership of the property acquired by the Town for County facilities along the trail or rights therein to all involved property in connection with the Project; and

WHEREAS, it is necessary for the County of Erie to commit to accepting the property upon completion of the above-mentioned construction project; and

WHEREAS, the County of Erie must execute and file all documents necessary with the County Clerk and others to facilitate the transfer of the parcel.

NOW, THEREFORE, BE IT

RESOLVED, that the County of Erie hereby agrees to accept all acquired property from the Town or its agencies for County facilities and to keep the property for the length of time required; and be it further

RESOLVED, that authorization is hereby given to the County Executive of the County of Erie, following the County Attorney's review, to execute any agreements or documents necessary to effectuate the purposes of this Resolution.

RESOLVED, that the Clerk of the Legislature forward three (3) certified copies of this Resolution to the Department of Public Works, Office of the Commissioner, to be forwarded to the Town of Clarence and the County Clerk and one certified copy of this Resolution be forwarded to the Division of Budget and Management.

ERIE COUNTY
PEDESTRIAN ACCOMMODATIONS

TOWN OF CLARENCE
ACQUISITION MAP

MAP NO. 1
PARCEL NO. 1
SHEET 1 OF 2 SHEETS

MAP REFERENCE INFORMATION:
SUBLOT NO. 20, MAP COVER NO. 1776,
PART OF LOT NO. 3, SECTION 9,
TOWNSHIP 12, RANGE 6 OF THE HOLLAND
LAND COMPANY'S SURVEY

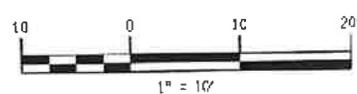
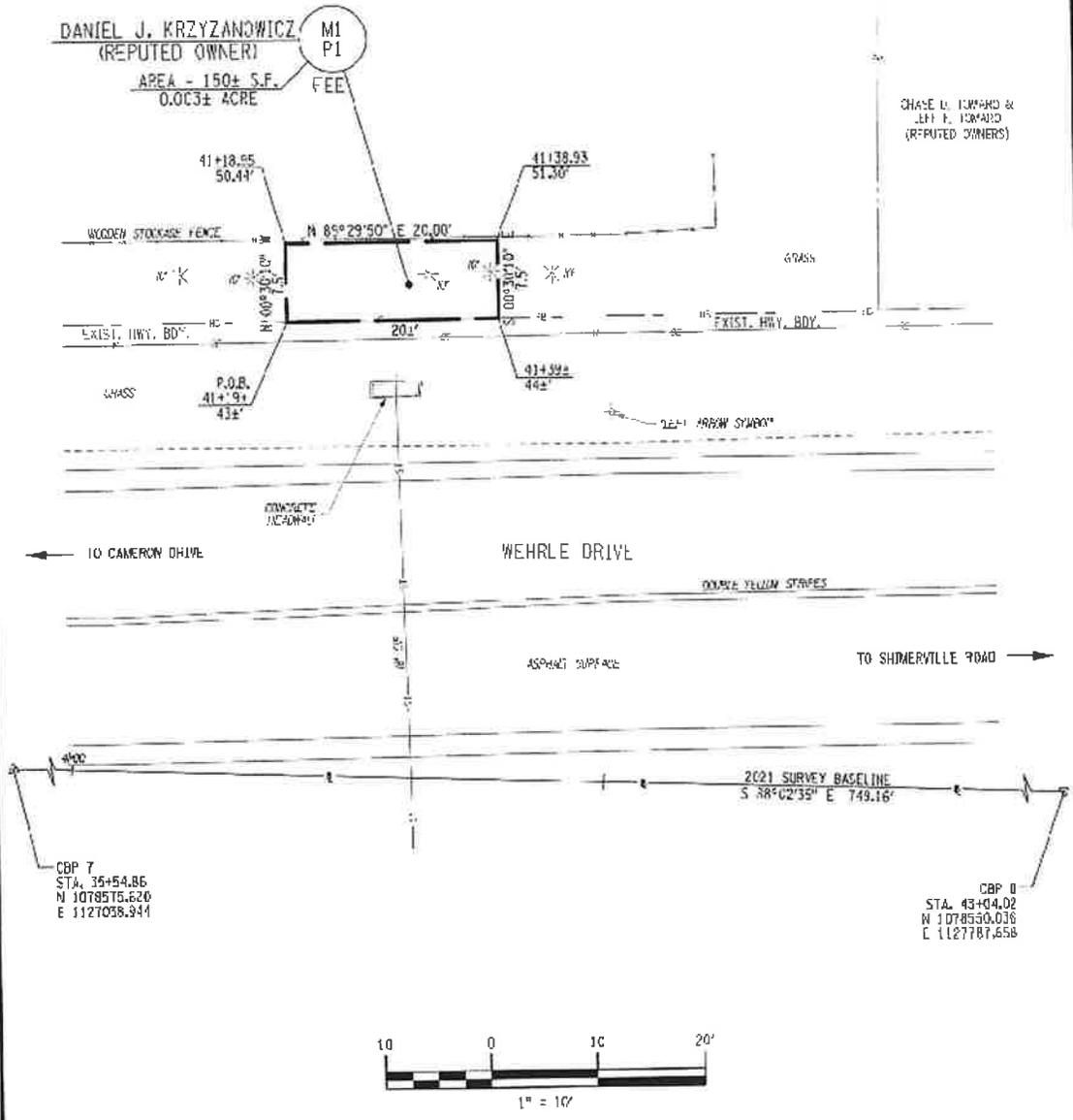
DANIEL J. KRZYZANOWICZ
(REPUTED OWNER)

CGD L 11255 P 9357

PARCEL SUMMARY:
Type: FEE
Portion of 2021 Tax
Map Ref. No. 82.08-4-13

Town of Clarence
County of Erie
State of New York

Parcel Locator Point:
N: 1078599.271
E: 1127604.185



PREPARED BY: G. GRICELLI CHECKED BY: M. POHL FINAL CHECK BY: N. POHL

FILE NAME = 20201109101010.dwg

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-15	COUNTY EXECUTIVE	Reconstruction of William St. - NYDOT Right of Way Acceptance Agreement
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Attachments

24COMM. 4E-15



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

EC LEG FEB 9 '24 PM 2:0

February 9, 2024

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

**RE: Reconstruction of William Street (CR 338) from Transit Road (NYS 20/78) to
Bowen Road (CR 242)
NYSDOT Right of Way Acceptance Agreement
Town of Lancaster
PIN 5763.36**

Dear Honorable Members:

The Department of Public Works, Division of Highways is requesting authorization for the County Executive to execute a Right of Way Acceptance agreement with New York State Department of Transportation (NYSDOT). This agreement will allow the County to accept ownership of any Right of Way property acquired by the State in connection with this Project.

Should your Honorable Body require further information, I encourage you to contact Commissioner William E. Geary, Jr., at the Department of Public Works. Thank you for your consideration in this matter.

Sincerely yours,

Mark C. Poloncarz
Erie County Executive

MCP/gmw
Enclosure

cc: William E. Geary, Jr., Commissioner of the Department of Public Works

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Public Works/Division of Highways
Re: Reconstruction of William Street (CR 338) from Transit Road (NYS 20/78) to Bowen Road (CR 242)
NYSDOT Right of Way Acceptance Agreement
Town of Lancaster
PIN 5763.36
Date: February 9, 2024

SUMMARY

The Department of Public Works is seeking authorization to accept ownership of any Right of Way property acquired by the State in connection with the above-mentioned project.

FISCAL IMPLICATIONS

There is no cost associated with accepting ownership of the Right of Way property.

REASONS FOR RECOMMENDATION

The County, in conjunction with the NYSDOT, is currently progressing this federal aid project (PIN 5763.36). It is necessary for the New York State Department of Transportation (NYSDOT) to acquire Right of Way to facilitate construction of roadway drainage and areas of sidewalk along this corridor.

BACKGROUND INFORMATION

The existing William Street roadway section is narrow, suffers from congestion issues and the pavement is showing signs of distress with longitudinal cracking. The road has received numerous patches due to pavement failures. The project objectives include the desire to preserve the existing roadway pavement and address the needs of the increased economic and residential development in the area. The existing right of way for the section of William St. is too narrow to accommodate the required section. The Project will utilize prioritized pavement preservation to correct deficiencies in the road surface and to extend the useful life of the pavement.

CONSEQUENCES OF NEGATIVE ACTION

This action is required to ensure project advancement and financing through the Locally Administered Federal Aid Program using Surface Transportation Program (STP) funds to pay for the design and construction road resurfacing. Negative action would halt design and result in continued deterioration of the road surface, decreased rideability, increased maintenance responsibilities and cost, as well as jeopardize existing and future reimbursement funding available through this program.

STEPS FOLLOWING APPROVAL

The NYSDOT will proceed with Right of Way acquisition for this project. Upon project completion, the County of Erie will accept ownership of said Right of Way properties.

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS
DIVISION OF HIGHWAYS

RE: Reconstruction of William Street (CR 338) from Transit Road (NYS 20/78) to Bowen Road (CR 242)
NYSDOT Right of Way Acceptance Agreement
Town of Lancaster
PIN 5763.36

WHEREAS, the Reconstruction of William St. (CR388) from Transit Road (NYS 20/78) to Bowen Road (CR242), Twon of Lancaster, PIN 5763.36 (the "Project") is eligible for funding under Title 23, U.S. Code, as amended, that calls for the apportionment of Federal funds and a local share; and

WHEREAS, the County of Erie in conjunction with the New York State Department of Transportation, is currently progressing the Reconstruction of William Street (CR 338) from Transit Road (NYS 20/78) to Bowen Road (CR 242), Town of Lancaster, PIN 5763.36 (the "Project"); and

WHEREAS, the New York State Department of Transportation requires the County of Erie to agree to accept ownership of any property acquired by the State or rights therein to all involved property in connection with the Project; and

WHEREAS, it is necessary for the County of Erie to commit to accepting the properties upon completion of the above-mentioned construction project; and

WHEREAS, the New York State Department of Transportation further requests that the County of Erie executes and files all documents necessary with the County Clerk and others in order to facilitate the transfer of the parcels.

NOW, THEREFORE, BE IT

RESOLVED, that the County of Erie hereby agrees to accept all acquired property from the State or its agencies and to keep the property for the length of time required; and be it further

RESOLVED, that if County of Erie property is required to construct the Project that the County of Erie will provide Temporary Construction Easements (TE) at no cost to the State; and be it further

RESOLVED, that authorization is hereby given to the County Executive of the County of Erie, following the County Attorney's review, to execute any agreements or documents necessary to effectuate the purposes of this Resolution; and be it further

RESOLVED, that a certified copy of this resolution be filed with the New York State Commissioner of Transportation, by attaching it to any necessary Agreement in connection with the Project; and be it further

RESOLVED, that the Clerk of the Legislature forward six (6) certified copies of this Resolution to the Department of Public Works, Office of the Commissioner, to be forwarded to the New York State Department of Transportation, and one certified copy of this Resolution to the Division of Budget and Management.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-16	COUNTY EXECUTIVE	Project Agreement with Railroads for Abbott Road
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Attachments

24COMM. 4E-16



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

2024 FEB 9 '24 PM 2:08

February 9, 2024

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

**RE: Project Agreement with Railroads for
Abbott Road (CR 4) from Milestrip Road (NYS 179) to Fisher Road (TH)
Town of Hamburg, Town of Orchard Park, and City of Lackawanna
CAP-004-187-24**

Dear Honorable Members:

We are forwarding for your approval a proposed resolution seeking authorization for the County of Erie to enter into an agreement with Norfolk Southern Railroad for the above noted Project. This agreement is a contract to reimburse Norfolk Southern Railroad for design and construction phase services including engineering review, protective services, and railroad permitting.

Should your Honorable Body require further information, I encourage you to contact William E. Geary, Jr., Commissioner of the Department of Public Works. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/dms
Enclosure

cc: William E. Geary, Jr., Commissioner, Department of Public Works

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Public Works/Division of Highways
Re: Project Agreement with Railroads for
Abbott Road (CR 4) from Milestrip Road (NYS 179) to Fisher Road (TH)
Town of Hamburg, Town of Orchard Park, and City of Lackawanna
CAP-004-187-24
Date: February 9, 2024

SUMMARY

The Department of Public Works/Division of Highways is requesting authorization for the County Executive to enter into an agreement with Norfolk Southern Railroad. This agreement is for design and construction phase services including engineering review, protective services, and railroad permitting associated with the improvements on Abbott Road from Milestrip Road to Fisher Road in the Town of Hamburg, Town of Orchard Park, and City of Lackawanna

FISCAL IMPLICATIONS

The total cost of entering into the agreement with Norfolk Southern is currently estimated at \$20,000. This contract is a reimbursement type contract. The entire sum is available in B.20009 – 2020 Turn Back of Roads, Fund 420, Funds Center 123.

REASONS FOR RECOMMENDATION

The Erie County Department of Public Works desires to advance the Project into the construction phase. This requires entering into the Agreement with Norfolk Southern Railroad for design and construction phase engineering services. The Erie County Legislature authorized the design of the Abbott Road project via COMM 2E-16 (2023).

BACKGROUND INFORMATION

The existing Abbott Road pavement section from Milestrip Road to Fisher Road is in fair to poor condition, with the pavement showing signs of distress. This pavement surface was heavily impacted by waterline installation in 2022-2023. The project objectives are to replace the existing roadway pavement to extend the useful life of the pavement.

The Norfolk Southern Railroad Overpass is located within the project limits. The railroad requires Erie County to submit contract plans and other operations for review, comment, and approval. The railroads also require safety precautions to be in place during construction and railroad permits to be issued.

CONSEQUENCES OF NEGATIVE ACTION

If this Agreement is not entered into, the Construction Phase for Abbott Road will not progress. Thus, it will continue to deteriorate with decreased rideability, increased maintenance responsibilities, and cost.

STEPS FOLLOWING APPROVAL

The Highway Division will proceed with the execution of the agreement with the County Executive.

COMPTROLLER'S OFFICE REVIEW

The proposed legislation has been reviewed by the Office of the Comptroller is related to an authorized capital project for which there are sufficient appropriations for the action proposed.



Timothy C. Callan
Deputy Comptroller
Comptroller's Office

B.20009

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS
DIVISION OF HIGHWAYS

RE: Project Agreement with Railroads for
Abbott Road (CR 4) from Milestrip Road (NYS 179) to Fisher Road (TH)
Town of Hamburg, Town of Orchard Park, and City of Lackawanna
CAP-004-187-22

WHEREAS, the design of Abbott Road (CR 4) from Milestrip Road to Fisher Road (the “Project”) was authorized by the legislature in COMM 2E-16 (2023); and

WHEREAS, construction of the project requires the County Executive to enter into a design and construction phase agreement with Norfolk Southern Railroad; and

WHEREAS, the total cost of the agreement is estimated at \$20,000.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive to enter into agreement with Norfolk Southern Railroad for design and construction phase engineering services in reference to the construction of Abbott Road (CR 4) from Milestrip Road to Fisher Road; and be it further

RESOLVED, that authorization is hereby given to the County Executive to execute the agreement for preliminary services in the amount of \$20,000 for Norfolk Southern Railroad from Fund Center 123, Fund 420, B.20009 – 2020 Turn Back of Roads; and be it further

RESOLVED, that authorization is hereby given to Erie County Comptroller to make payments related to this contract; and be it further

RESOLVED, that the Clerk of the Legislature forward one (1) certified copy of this Resolution to the Department of Public Works, Division of Highways, and also one (1) copy each to the County Executive’s Office, Comptroller’s Office and the Division of Budget and Management.

TO: COMPTROLLER'S OFFICE

PROPOSED RESOLUTIONS REQUIRING RULE 55

CONTRACT APPROVAL CHECKLIST

CONFIRMATION OF AVAILABILITY OF FUNDS IN CAPITAL PROJECTS

REQUESTING DEPARTMENT

COMPLETE ITEMS 1 THROUGH 5

1. CONTRACTOR'S NAME

Norfolk Southern Railroad

2. AMOUNT OF CONTRACT

\$20,000

3. PROJECT NUMBER

B.20009 – 2020 Turn Back of Roads

4. PROJECT TITLE

Abbott Road (CR 4) from Milestrip Road (NYS 179)
to Fisher Road (TH)

5. DEPARTMENT CONTACT

Funding questions: William Geary at 7555
Letter pickup: Christy Weber at 8301

COMPTROLLER'S OFFICE

COMPLETE ITEMS 6 AND 7

6. AVAILABILITY OF FUNDS

\$750,000.00

7. PERFORMED BY



Date Sent to Comptroller's Office:

01/19/2024

[55 compt_10]

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-17	COUNTY EXECUTIVE	Buffalo & Erie County Downtown Library Roof Repair
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Attachments

24COMM. 4E-17



2024 FEB 09 12:07

COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

February 9, 2024

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

Re: Buffalo & Erie County Downtown Library Roof Repair

Dear Honorable Members:

This resolution is requesting authorization for the County Executive to enter into an Agreement with the architectural firm of Watts Architectural for Design A/E services for the Buffalo & Erie County Downtown Library Roof Repair project.

Should your Honorable Body require further information, I encourage you to contact Commissioner William E. Geary at the Department of Public Works. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/rb
Enclosure

cc: William E. Geary, Commissioner of Public Works

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Erie County Department of Public Works
Re: Buffalo & Erie County Downtown Library Roof Repair
Date: February 9, 2024

SUMMARY

The Department of Public Works is requesting authorization for the County Executive to enter into an Agreement with the architectural firm of Watts Architectural for the Buffalo & Erie County Downtown Library Roof Repair project, located at 1 Lafayette Square, Buffalo, New York 14203.

This project involves design A/E services for the removal and replacement of the existing roof located at the Buffalo & Erie County Downtown Library. The project also incorporates the design option to include a vegetative roofing system that can be exercised upon award of New York State's Green Infrastructure Grant.

FISCAL IMPLICATIONS

Funds for the project are currently available from an approved, as adopted Erie County capital budget, Fund 490, Funds Center 122, Project F.23001 in an amount not to exceed \$309,720.00

REASONS FOR RECOMMENDATION

The Buffalo & Erie County Library's roof was last installed in 1999. The roof's warranty expired in 2014 and is currently seeing an increase in moisture penetrating the membrane. None of the deficiencies are significant but it would be wise to address the problem before the roof leaks and damage is done to the building and its' contents.

In addition to the age of the roof, the County has applied for state funding from the Green Infrastructure Grant Program. If awarded, the grant will provide over \$3 million to install a vegetative roof on the eastern portion of the Library's roof, approximately 56,000 square feet or 70% of the total roofing area. This green infrastructure will provide water retention benefits, additional insulation to the building and extend the life of the roofing membrane by approximately 3 times or around 60 years. Awarding the design now will allow us to capitalize on the funding immediately if awarded. If the grant is not awarded then we would not exercise the additional \$102,170 for the vegetative roof design.

BACKGROUND INFORMATION

As mentioned above, the Library's roof is 25 years old and is beginning to show signs of degradation. Several soft spots have developed in the roof indicating that moisture is penetrating the roofing membrane. The roof has reached the end of its' useful lifespan and requires replacing.

In 2022, working with the Buffalo Sewer Authority who provided the funding, the County commissioned a Feasibility Study to examine the Downtown Library to determine if the roof

could support the additional load of a vegetative roofing system. The results of the study confirmed that the eastern portion of the roof could provide the required support. This study was a crucial prerequisite to applying to NYS's Green Infrastructure Grant Program (GIGP). Through this program, the state will pay for up to 90% of the cost to install green infrastructure such as a vegetative roofing system. In August of 2023, the County applied to the state's GIGP grant and is currently awaiting the award notice.

CONSEQUENCES OF NEGATIVE ACTION

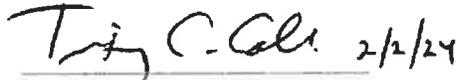
If no action is taken moisture will continue to leak into the insulation until ultimately there is a catastrophic membrane failure at which point water will leak into the building. There is a concern that once this happens it could damage the contents of the Library which are very moisture sensitive; this is the biggest concern in the Rare Books Room whose contents are invaluable.

STEPS FOLLOWING APPROVAL

Upon Legislative approval, the County Executive will enter into an Agreement with Watts Architectural for the Buffalo & Erie County Downtown Library Roof Repair project.

COMPTROLLER'S OFFICE REVIEW

The proposed legislation has been reviewed by the Comptroller's Office and is related to an authorized capital project for which there are sufficient appropriations for the action proposed.

 2/2/24

Timothy C Callan
Deputy Comptroller
Comptroller's Office

F.23001 – 2023 DPW BEC Library Roof Replacement

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS

Re: Buffalo & Erie County Downtown Library Roof Repair

WHEREAS, the Buffalo & Erie County Downtown Library last had its' roof constructed in 1999; and

WHEREAS, the typical lifespan for a roof of this type is approximately 20 years and is therefore beyond its useful life; and

WHEREAS, in conjunction with, as well as funded by, the Buffalo Sewer Authority, the County commissioned a Feasibility Study to examine the Downtown Library to determine if the roof could support the additional load of a vegetative roofing system where the study confirmed that the eastern portion of the roof at the facility is a good application for a vegetative roof system; and

WHEREAS, the County has applied for a state grant through the Green Infrastructure Grant Program (GIGP) that, if awarded, would cover up to 90% of the cost to add a vegetative roofing system to the eastern 70% of the roof; and

WHEREAS, the Library's roof is showing signs of deterioration and will be replaced regardless of an award from the Green Infrastructure Grant applied for; and

WHEREAS, the County solicited RFPs for an Architectural and Engineering firm the Department of Public Works standard consultant selection process to design a traditional roof replacement with the option to design a vegetative roofing system pending award of the GIGP funding; and

WHEREAS, the County selected Watts Architectural through a qualifications based selection process to design the traditional roof at a cost of \$182,550 and the vegetative roof at a cost of \$102,170; and

WHEREAS, unforeseen circumstances can require changes to the design and the County requests a design contingency fund to be approved in the amount of \$25,000; and

WHEREAS, the County Executive is requesting authorization to enter into an Agreement with Watts Architectural to provide professional A/E Design services for both components of the project including roof replacement as well as design for the vegetative roof, of the Buffalo & Erie County Downtown Library Roof Repair project in an amount not to exceed \$309,720.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive to enter into an Agreement with Watts Architectural to provide professional Design services for the Buffalo & Erie County Downtown Library Roof project in an amount not to exceed \$309,720; and be it further

RESOLVED, that authorization is hereby given for a design contingency of \$25,000 to be included as part of the Project; and be it further

RESOLVED, that authorization is hereby given for any unused design contingency will be returned to the Design Contingency Fund; and be it further

RESOLVED, that sufficient funding exists to cover the costs of design within Fund 490, Funds Center 122, Capital Project F.23001 – 2023 DPW BEC Library Roof Replacement; and be it further

RESOLVED, that authorization is hereby given for any federal, state, local or utility grants, incentives, rebates or other funds associated with the installation of green infrastructure or energy savings to be accepted into and expended out of Project F.23001; and be it further

RESOLVED, that two certified copies of the Resolution be sent to the Department of Public Works, Commissioner's Office, and one copy each to the County Executive's Office, Comptroller's Office, Division of Budget and Management and Buffalo & Erie County Downtown Library.

TO: TIM CALLAN, COMPTROLLER'S OFFICE

PROPOSED RESOLUTIONS REQUIRING RULE 55

CONTRACT APPROVAL CHECKLIST
CONFIRMATION OF AVAILABILITY OF FUNDS IN CAPITAL PROJECTS

REQUESTING DEPARTMENT

COMPLETE ITEMS 1 THROUGH 5

1. CONTRACTOR'S NAME Watts Architectural ("Watts")
2. AMOUNT OF CONTRACT Not to Exceed \$ 309,720
3. PROJECT NUMBER F.23001-DPW BEC Library Roof Replacement
4. PROJECT TITLE Buffalo & Erie County Downtown Library Roof Repair
5. DEPARTMENT CONTACT Funding questions: Kristofer Straus at 7294
Letter pickup: Christy Weber at 8301

COMPTROLLER'S OFFICE

COMPLETE ITEMS 6 AND 7

6. AVAILABILITY OF FUNDS \$1,999,646.19
 7. PERFORMED BY 
- Date Sent to Comptroller's Office: February 2nd, 2024

[55 compt_10]



ERIE COUNTY DEPARTMENT OF PUBLIC WORKS - BUILDINGS & GROUNDS
PROPOSAL REVIEW COMMITTEE RATINGS - SUMMARY

Proposer	Evaluation Criteria															Weighted Average Qualifications Score (0 - 10)	Qualifications Ranking					
	Understanding of Work to be Done			Staff Experience / Qualifications			Firm Experience with Similar Projects, and Quality of Any Past Experience with County			Organization and Scheduling			Percentage of M/WBE Participation									
	Weight = 30%			Weight = 30%			Weight = 20%			Weight = 15%			Weight = 5%									
	Committee Member Raw Score (0-10)	Avg Score	Committee Member Raw Score (0-10)	Avg Score	Committee Member Raw Score (0-10)	Avg Score	Committee Member Raw Score (0-10)	Avg Score	Committee Member Raw Score (0-10)	Avg Score	Committee Member Raw Score (0-10)	Avg Score	Committee Member Raw Score (0-10)	Avg Score								
Best & Spina	8	6	9	7.67	8	5	8	7.00	8	6	7	7.00	7	1	9	5.67	8	6	10	8.00	7.95	5
ET Team	8	7	10	8.33	6	5	8	6.33	6	8	7	7.00	6	8	9	7.67	6	7	10	6.00	7.35	4
Dobosio	8	3	10	7.00	8	7	9	8.00	8	5	8	7.00	7	8	9	8.00	7	2	10	6.11	7.42	3
Leclercq Architects	7	6	10	7.67	6	6	7	6.33	6	6	7	6.33	6	7	9	5.67	8	6	10	8.00	6.72	4
Lofthrop	6	2	9	5.67	7	8	7	7.33	6	6	7	6.33	7	3	9	6.33	7	4	10	7.00	6.47	7
Trautman	6	9	7	7.33	6	8	7	7.00	7	9	8	8.00	6	9	9	8.00	8	8	10	8.67	7.53	2
Watts	10	9	10	9.67	8	5	8	7.00	8	7	8	7.67	8	8	9	8.33	9	6	10	8.33	8.20	1

It is my opinion in recommending Firm Name, a address, City, NY ZIP The Erie County Department of Public Works has complied with all applicable provisions of Section 19.08 of the Erie County Administrative Code. Score sheets and other materials related to this matter are available for review at the Department of Public Works office during regular business hours.

William E. Gentry
 William E. Gentry
 Commissioner of Public Works
 Date: 23 Jan 2024

Deborah M. Summers
 Deborah M. Summers
 Deputy County Executive
 Date: 1/23/24

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-18	COUNTY EXECUTIVE	Authorization to Re-Appropriate RENEW Plan Funding & Enter into an Energy Performance Contract
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Attachments

24COMM. 4E-18



02/09/2024 12:08

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

RE: Authorization to Re-Appropriate RENEW Plan Funding and Enter into an Energy Performance Contract with Palm Energy

Dear Honorable Members:

The Department of Public Works is requesting authorization to re-appropriate \$9,500,000 from an existing project to renovate the façade of 25 Delaware Avenue towards the Rath Building Microgrid System Project as well as authorization for the County Executive to enter into an Energy Performance Contract with Palm Energy. LLC.

Should your Honorable Body require further information, I encourage you to contact Commissioner William E. Geary, Jr., of the Department of Public Works. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/rb
Enclosure

cc: William E. Geary, Jr., Commissioner of the Department of Public Works

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Public Works
Re: Authorization to Re-Appropriate RENEW Plan Funding and Enter into an Energy Performance Contract with Palm Energy
Date: February 9, 2024

SUMMARY

In July of 2022, your Honorable Body approved resolution Comm. 13E-15 (2022) that authorized the Department of Public Works (DPW) to execute a zero-dollar contract between the County of Erie and Palm Energy, LLC (“Palm”) to evaluate and propose a microgrid system. This type of system is designed to provide uninterrupted power to a facility should it lose power from the utility grid. After numerous project meetings and site investigations, Palm has provided a comprehensive proposal to provide a microgrid system that would provide uninterrupted backup power to the Rath building. In addition, the system would allow the County to participate in grid services such as demand response that will aid the grid during extreme weather while providing remuneration for these services.

The Rath building’s electrical systems are original to the building, constructed in 1968, and many of the components have exceeded their useful lifespan; it has become difficult to source replacement parts considering the age of the essential equipment. As part of the microgrid project, the main electrical infrastructure for the building will be updated to support the new system. The Rath building’s backup generator has also passed its’ useful lifespan and will be replaced by the microgrid system as part of this project. In addition, the roof of the 4th floor will need to be removed to install the system and therefore a new roofing system will be installed as part of the project. The roofing system at this level is also beyond its useful life with the warranty recently expiring. Finally, to take advantage of the microgrid’s ability to operate with renewable energy, an 85kW solar array will be installed onto the 4th floor ceiling.

This type of agreement is known as an Energy Performance Contract (EPC) which will utilize the savings from the project to pay for the work. Once the EPC is signed, work will begin immediately to finalize the schedule and commence construction. As work continues, energy savings will begin to be realized and federal, state and utility incentives will begin to be collected.

FISCAL IMPLICATIONS

The EPC’s costs associated with the facility improvements are paid for by energy savings over a period of time. An upfront investment is needed to fund the projects that will result in said energy savings. The funding for the contract will be emitted from a mixture of funding accounts from the Department of Public Works. The total not to exceed cost of the EPC is \$11,659,896, including a \$750,000 construction contingency and will be covered by energy savings in approximately 21 years. At that point in time, the county will continue to reap the benefits of the energy reduction measures totaling millions of dollars in savings.

Funds for the project are currently available from the approved Capital Budget, Funds Center 122, Fund 410, as follows:

A.23001 - DPW (Buildings and Grounds) – Roof Replacement and Exterior Waterproofing (Countywide)	\$ 217,122.46
A.21110 – DPW (Buildings and Grounds) – Rath Building Improvements	\$ 1,942,773.54
A.21XXX – Rath Microgrid System Project	\$ 9,500,000.00
<hr/>	
Total Not to Exceed	\$11,659,896.00

REASONS FOR RECOMMENDATION

Section 9 of NYS Energy law allows municipalities to enter into EPC’s. These types of agreements let Counties like ours to 1) move quickly to achieve a broad array of projects simultaneously and 2) to recoup our expenses of said projects through energy savings. This EPC affords Erie County the opportunity to perform much needed modernization to the Rath Building while contributing to long-term savings in energy costs and guaranteeing full-building uninterrupted power supply.

BACKGROUND INFORMATION

In 2021, the County appropriated funding to a project that would address the 25 Delaware exterior façade from the American Rescue Plan Omnibus Spending Package, or “RENEW Plan” (COMM. 13E-15 (2021)). Trautman associates was an engineering firm hired to develop a plan to repair or replace the exterior façade. Trautman developed a cost estimate of \$11 million to complete the repairs and therefore further funding was allocated (COMM. 8E-1 (2022)). Upon initiating discussions with NYS Court System, it was discovered that the project would experience further expenses which exceeded the budgeted amount. Without additional funding the project was put on hold. One of the requirements of the RENEW plan funding was that it has to be spent by the end of the fiscal year in 2024. To accomplish this, the funding needs to be transferred to a shovel-ready project such as the Rath Building Microgrid Project.

Local municipalities and New York State have been using EPCs to increase energy efficiency, improve operations, and save money for decades. Large-scale energy-efficiency improvements result in energy and operational savings but can require a significant initial investment. An EPC uses those energy savings to finance the cost of new equipment and other capital improvements over several years. The Rath building has several systems in need of updating. The backup generator is one such system which was out of commission for several months in recent history. Another system is the main electrical switchgear which is original to the building. The EPC will modernize and replace the generator as well as the switchgear as part of the overall project.

CONSEQUENCES OF NEGATIVE ACTION

Managing, operating and updating ageing infrastructure will continue to be addressed through the traditional capital improvement financing model which limits the amount of investment we are able to make and delays much needed projects.

STEPS FOLLOWING APPROVAL

Upon the Erie County Legislature’s approval, an agreement will be negotiated by the Erie County Department of Public Works and executed with Palm by the County Executive. Once the agreement is executed, work will begin immediately on the project.

COMPTROLLER'S OFFICE REVIEW

The proposed legislation has been reviewed by the Office of the Comptroller and is related to authorized capital projects for which there are sufficient appropriations for the action proposed.

Timothy C. Callan 2/6/24

Timothy C. Callan
Deputy Comptroller
Comptroller's Office

*pending legislative approval
of this resolution*

Microgrid Energy Performance Contract

A.23001 - DPW (Buildings and Grounds) – Roof Replacement and Exterior Waterproofing (Countywide)

A.21110 – DPW (Buildings and Grounds) – Rath Building Improvements

A.21167 – 25 Delaware Exterior Façade

A.21XXX – Rath Microgrid System Project

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS

RE: Authorization to Re-Appropriate RENEW Plan Funding and Enter into an Energy Performance Contract with Palm Energy

WHEREAS, \$8,000,000 in American Rescue Plan Revenue Loss Funding was appropriated towards the 25 Delaware Exterior Façade Project as part of the American Rescue Plan Omnibus Spending Package – the “RENEW Plan” (COMM. 13E-15 (2021)); and

WHEREAS, \$4,000,000 in funding was appropriated towards the 25 Delaware Exterior Façade Project as part of the 2021 Year-End Budget Balancing Amendments and Designations (COMM. 8E-1 (2022)); and

WHEREAS, unanticipated expenses beyond what was budgeted were realized upon phasing the 25 Delaware Exterior Façade Project rendering the project underfunded and unable to immediately proceed due to budgetary constraints; and

WHEREAS, the American Rescue Plan Revenue Loss Funding requires money to be obligated by the end of the year which can be best accomplished by transferring the funding to the Rath Microgrid System Project; and

WHEREAS, the County of Erie wishes to identify the most effective means to reduce energy consumption while also providing reliable power to critical facilities; and

WHEREAS, pursuant to that goal, a Request for Proposal was issued to provide architectural and engineering services for a microgrid system at the Rath Building and such proposals were received; and

WHEREAS, your Honorable Body previously authorized the Department of Public Works to execute a zero-dollar contract between the County of Erie and Palm Energy, LLC to begin evaluating and propose a microgrid system on county-owned buildings per COMM. 13E-15 (2022); and

WHEREAS, the first step towards beginning the Energy Performance Contract (“EPC”) process was to conduct a site investigation to determine the feasibility and savings from a microgrid system; and

WHEREAS, the Rath building was found to be a suitable candidate for installing a microgrid system; and

WHEREAS, the Rath Building’s generator as well as main electrical switchgear are original to the building and therefore have exceeded their useful lifespan with replacement parts becoming increasingly difficult to source; and

WHEREAS, this project includes replacement of the main electrical infrastructure for the

building as well as the providing whole building backup generation power by installation of the proposed microgrid system renovation; and

WHEREAS, this project also includes improvements of the 4th floor roof as the microgrid system equipment will be located on the roof above the 4th floor; and

WHEREAS, improvements to the roof will be under warranty for 20 years from the date of completion; and

WHEREAS, all federal, state and utility incentives received by the County in direct result of projects included within the EPC will be returned into A.20007 – Energy Conservation Implementation Measures;

WHEREAS, the savings from the EPC will cover the cost of the project, not to exceed an amount of \$11,659,896; and

WHEREAS, funding in the amount of \$9,500,000 authorized for the façade exterior at 25 Delaware Avenue will be reallocated to a new capital project account to pay for this project.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes that \$9,500,000 in funding within the Division of Buildings and Grounds (Fund 410, Funds Center 122) Capital Project A.21167 – 25 Delaware Exterior Façade Project be re-appropriated into a new Capital Project for the Rath Microgrid System Project as follows:

Project A.21167
25 Delaware Exterior Façade Project
Fund 410, Funds Center 122

REVENUES	ORIGINAL	DECREASE	NEW
486000 Interfund Revenue Subsidy	<u>\$12,000,000</u>	<u>(\$9,500,000)</u>	<u>\$2,500,000</u>
TOTAL	\$12,000,000	(\$9,500,000)	\$2,500,000
APPROPRIATIONS	ORIGINAL	DECREASE	NEW
Capital Project Expense	<u>\$12,000,000</u>	<u>(\$9,500,000)</u>	<u>\$2,500,000</u>
TOTAL	\$12,000,000	(\$9,500,000)	\$2,500,000

Project A.21XXX
Rath Microgrid System Project
Fund 410, Funds Center 122

REVENUES	ORIGINAL
486000 Interfund Revenue Subsidy	<u>\$9,500,000</u>
TOTAL	\$9,500,000

APPROPRIATIONS	ORIGINAL
Capital Project Expense	<u>\$9,500,000</u>
TOTAL	\$9,500,000

and be it further

RESOLVED, that authorization is hereby given to the County Executive to enter into an Agreement with Palm Energy, LLC. in the form of an Energy Performance Contract in an amount not to exceed \$11,659,896; and be it further

RESOLVED, that Palm Energy LLC performed site investigations and developed a cost-effective proposal to install a microgrid system on the Rath building and, it is the desire of the Department of Public Works that construction move forward under the stipulations of the EPC; and be it further

RESOLVED, that authorization is hereby given for the sum of \$750,000 be allocated to a Construction Contingency Fund with authorization for the County Executive to approve change orders in an amount not to exceed the Contingency Fund; and be it further

RESOLVED, that change order reductions or unused construction contingency will result in these funds being returned to the Construction Contingency Fund; and

RESOLVED, that sufficient funding exists to cover the cost of this EPC within the following Division of Buildings and Grounds Capital Projects (Fund 410, Funds Center 122):

A.23001 - DPW (Buildings and Grounds) – Roof Replacement and Exterior Waterproofing (Countywide)	\$ 217,122.46
A.21110 – DPW (Buildings and Grounds) – Rath Building Improvements	\$ 1,942,773.54
A.21XXX – Rath Microgrid System Project	\$ 9,500,000.00
<u>Total Not to Exceed</u>	<u>\$11,659,896.00</u>

and be it further

RESOLVED, that authorization is hereby given for all federal, state and utility incentives resulting from the Rath Microgrid System Project be recorded and expended in Capital Project (Fund 410, Funds Center 122) A.20007 – Energy Conservation Implementation Measures; and be it further

RESOLVED, that authorization is hereby given for the Director of Budget and Management to make all necessary budgetary entries and technical adjustments to effectuate the re-appropriation of funds and recognition of future federal, state and utility incentives; and be it further

RESOLVED, that the Clerk of the Legislature forward three (3) certified copies of this Resolution to the Department of Public Works, and one (1) copy each to the County Executive's Office, Comptroller's Office, Department of Environment and Planning and Division of Budget and Management.

TO: TIM CALLAN, COMPTROLLER'S OFFICE, COMPTROLLER'S OFFICE

PROPOSED RESOLUTIONS REQUIRING RULE 55

CONTRACT APPROVAL CHECKLIST
CONFIRMATION OF AVAILABILITY OF FUNDS IN CAPITAL PROJECTS

REQUESTING DEPARTMENT

COMPLETE ITEMS 1 THROUGH 5

1. CONTRACTOR'S NAME Palm Energy, LLC ("Palm")
2. AMOUNT OF CONTRACT Not to Exceed \$ 11,659,896
3. PROJECT NUMBER
- | | |
|---------------------|------------------|
| A.23001 | \$ 217,122.46 |
| A.21110 | \$ 1,942,773.54 |
| A.21XXX | \$ 9,500,000.00 |
| Total Not to Exceed | \$ 11,659,896.00 |
4. PROJECT TITLE Microgrid Energy Performance Contract (EPC)
5. DEPARTMENT CONTACT Funding questions: Kristofer Straus at 7294
Letter pickup: Christy Weber at 8301

COMPTROLLER'S OFFICE

COMPLETE ITEMS 6 AND 7

6. AVAILABILITY OF FUNDS \$ 15,424,253.18
7. PERFORMED BY 
- Date Sent to Comptroller's Office: February 6, 2024

[55 compt_10]

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-19	COUNTY EXECUTIVE	PILOT Agreement for Amherst Ridge Senior Apartments
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Attachments

24COMM. 4E-19



EC LEG FEB 9 '24 PM 2:07

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

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

RE: Payment in Lieu of Taxes (PILOT) Agreement for Amherst Ridge Senior Apartments, Town of Amherst

Dear Honorable Members:

Please find an enclosed resolution from the Department of Environment and Planning regarding a Payment in Lieu of Taxes (PILOT) Agreement for Amherst Ridge Senior Apartments. The resolution authorizes the County Executive to execute an agreement with Amherst Senior Apartments LP, and the Town of Amherst.

Should your Honorable Body require further information, I encourage you to contact Commissioner Daniel Castle. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in black ink that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jw
Enclosure

cc: Daniel R. Castle, Commissioner

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Environment and Planning
Re: Payment in Lieu of Taxes (PILOT) Agreement Amherst Ridge Senior Apartments, Town of Amherst – Affordable Housing Project
Date: February 9, 2024

SUMMARY

The resolution authorizes the County Executive to execute a PILOT Agreement with Amherst Senior Apartments LP, and the Town of Amherst.

The owner is seeking a PILOT from the Town of Amherst and Erie County consistent with the PILOT Policy adopted by the Erie County Legislature on December 16, 1999.

FISCAL IMPLICATIONS

In accordance with the PILOT policy, the proposed PILOT payment for the Amherst Ridge Senior Apartments project shall be based on a payment of \$61,201. in year 1 and would escalate by 3% each year for an additional fifteen-year term. The County would receive twenty-five percent (25%) of each annual payment, and the Town of Amherst and Williamsville School District would receive seventy-five percent (75%) of each annual payment. The payment Schedule A lists the payments for the 15 years of the Agreement.

REASONS FOR RECOMMENDATION

The Town of Amherst supports the PILOT and on January 22, 2024, the Board of the Town of Amherst approved the Amherst Ridge Senior Apartments PILOT Agreement. The Williamsville School District supports the PILOT and on February 12, 2024, approved the Amherst Ridge Senior Apartments PILOT Agreement. The project conforms to the provisions of Article XI of the New York Private Housing Finance Law.

BACKGROUND INFORMATION

The residential project is located at 467 John James Audubon Parkway in the Town of Amherst, zip code 14228. The project consists of the construction of one hundred fifty (150) apartment units. All units in the project will be for low-income seniors with income between 30% to 60% area median income (AMI). The total development cost is projected to be \$23,083,666.

CONSEQUENCES OF NEGATIVE ACTION

Without the PILOT, it would not be economically feasible for Amherst Senior Apartments LP to operate the project as it is currently structured.

STEPS FOLLOWING APPROVAL

The County Executive or Deputy County Executive will enter into a PILOT Agreement with the noted parties.

A RESOLUTION SUBMITTED BY:
DEPARTMENT OF ENVIRONMENT AND PLANNING

RE: Payment in Lieu of Taxes (PILOT) Agreement for Amherst Ridge Senior Apartments,
Town of Amherst – Affordable Housing Project

WHEREAS, Amherst Ridge Senior Apartments consists of the development of one hundred fifty (150) low income rental units for seniors at 467 John James Audubon Parkway, Amherst, NY; and.

WHEREAS, the Erie County Legislature adopted a policy on Payment in Lieu of Taxes (PILOT) on December 16, 1999, and the PILOT is consistent with said policy; and

WHEREAS, in order to make the Project economically feasible for Amherst Senior Apartments LP to operate the housing project it is necessary to extend tax relief from the County of Erie and the town of Amherst.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive to execute a Payment in Lieu of Taxes (PILOT) Agreement with Amherst Senior Apartments LP, and the Town of Amherst, and any other organizations necessary to conclude this PILOT Agreement; and be it further

RESOLVED, that said Agreement shall include an annual PILOT in the amount of taxes due as set forth on Schedule A attached hereto; and be it further

RESOLVED, that certified copies of this resolution shall be forwarded to the Office of the County Executive, the Division of Budget and Management, the Department of Real Property Tax Services, the Department of Environment and Planning, the Office of the County Comptroller, and the Department of Law.

**Schedule A
PILOT Payment Schedule**

TAX YEAR	Town of Amherst	Erie County	Williamsville CSD	Total Annual PILOT Payment
2024-25	36,721	15,300	9,180	61,201
2025-26	37,822	15,759	9,456	63,037
2026-27	38,957	16,232	9,739	64,928
2027-28	40,126	16,719	10,031	66,876
2028-29	41,329	17,221	10,332	68,882
2029-30	42,569	17,737	10,642	70,949
2030-31	43,846	18,269	10,962	73,077
2031-32	45,162	18,817	11,290	75,270
2032-33	46,517	19,382	11,629	77,528
2033-34	47,912	19,963	11,978	79,853
2034-35	49,349	20,562	12,337	82,249
2035-36	50,830	21,179	12,707	84,716
2036-37	52,355	21,814	13,089	87,258
2037-38	53,925	22,469	13,481	89,876
2038-39	55,543	23,143	13,886	92,572
TOTALS	682,963	284,568	170,741	1,138,272

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-20	COUNTY EXECUTIVE	ECSD No. 2 - Engineer Term Contract Agreement
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Attachments

24COMM. 4E-20



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

EC LEG FEB 9 '24 PM 2:07

February 9, 2024

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

**RE: Erie County Sewer District No. 2
Engineer Term Contract Agreement
Ramboll Americas Engineering solutions, Inc.
Work Order: RAM-1**

Dear Honorable Members:

Enclosed please find a memorandum from the Department of Environment and Planning, Division of Sewerage Management, for the issuance of a work order as authorized by the resolution passed by the Erie County Legislature on November 17, 2022, related to 3-year Term Agreements.

Should your Honorable Body require further information, I encourage you to contact Joseph Fiegl, P.E. in the Division of Sewerage Management. Thank you for your consideration in this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP:ms
Enclosure

cc: Joseph Fiegl, Deputy Commissioner, Division of Sewerage Management

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Environment and Planning
Re: Erie County Sewer District No. 2
Engineer Term Contract Agreement
Ramboll Americas Engineering Solutions, Inc.
Work Order: RAM-1
Date: February 9, 2024

SUMMARY

The Erie County Legislature is requested to receive and file this communication pertaining to the Department of Environment and Planning's issuance of a work order with Ramboll Americas Engineering Solutions, Inc. for Erie County Sewer District (ECSD) No. 2 in the amount not to exceed \$65,800.00.

FISCAL IMPLICATIONS

There will be no impact on the County's General Fund. The cost of the engineering work related to this communication will be paid from ECSD No. 2 Capital Bond Account C.17201.

REASONS FOR RECOMMENDATION

The Division of Sewerage Management (DSM) has issued work order RAM-1 to Ramboll Americas Engineering Solutions, Inc. to provide engineering services associated with five (5) pumping station evaluations in ECSD No. 2.

BACKGROUND INFORMATION

Your Honorable Body passed Legislative Comm. 16E-11 (2022) authorizing a 3-year Term Agreement with Ramboll Americas Engineering Solutions, Inc. for engineering services for small and/or time critical projects. At the time of the award, the DSM committed to notifying the Honorable Legislature of each work order issued.

The Term Agreement was approved to provide the DSM with engineering services required to complete various initiatives throughout the ECSDs. As part of work order RAM-1, Ramboll Americas Engineering Solutions, Inc. will evaluate operational and backup power improvements for five (5) pumping stations in ECSD No. 2.

CONSEQUENCES OF NEGATIVE ACTION

This is a receive and file item.

STEPS TO FOLLOW APPROVAL

This is a receive and file item.

COMPTROLLER'S OFFICE REVIEW

The proposed action has been reviewed by the Comptroller's Office and is related to an authorized capital project for which there are sufficient appropriations for the action proposed.

Signed Timothy C. Callan Date 1/25/24
Title Timothy C. Callan, Ph.D.
Deputy Comptroller

Work Order: RAM-1
Capital Account No. C.17201

TO: COMPTRROLLER'S OFFICE

PROPOSED RESOLUTIONS REQUIRING RULE 55

CONTRACT APPROVAL CHECKLIST
CONFIRMATION OF AVAILABILITY OF FUNDS IN CAPITAL PROJECTS

REQUESTING DEPARTMENT

COMPLETE ITEMS 1 THROUGH 5

- | | |
|-----------------------|--|
| 1. CONTRACTOR'S NAME | <u>Ramboll Americas Engineering Solutions, Inc</u> |
| 2. AMOUNT OF CONTRACT | <u>\$65,800.00</u> |
| 3. PROJECT NUMBER | <u>C.17201</u> |
| 4. PROJECT TITLE | <u>Engineer Term Contract Agreement
Work Order RAM-1</u> |
| 5. DEPARTMENT CONTACT | <u>Beth Pfalzer x6144</u> |

COMPTRROLLER'S OFFICE

COMPLETE ITEMS 6 AND 7

- | | |
|------------------------------------|--|
| 6. AVAILABILITY OF FUNDS | <u>\$2,373,253.21</u> |
| 7. PERFORMED BY | <u></u> |
| Date Sent to Comptroller's Office: | <u>January 24, 2024</u> |

[55 compt_10]

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-21	COUNTY EXECUTIVE	ECSD No. 3 - Southtowns Influent Pumps Replacement Project
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Attachments

24COMM. 4E-21



EC LOG FEB 9 '24 9:2:07

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

**RE: Erie County Sewer District No. 3
Southtowns Influent Pumps Replacement Project
Contract No. 72-D, Change Order No. 2**

Dear Honorable Members:

Enclosed please find a memorandum from the Department of Environment and Planning pertaining to Change Order No. 2 for the Southtowns Influent Pumps Replacement Project, Erie County Sewer District No. 3, Contract No. 72-D.

Should your Honorable Body require further information, I encourage you to contact the Department of Environment and Planning. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP: mp
Enclosure

cc: Joseph Fiegl, Deputy Commissioner, Division of Sewerage Management

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Environment and Planning
Re: Erie County Sewer District No. 3
Southtowns Influent Pumps Replacement Project
Contract No. 72-D, Change Order No. 2
Date: February 9, 2024

SUMMARY

Your Honorable Body is requested to receive and file this communication pertaining to Change Order No. 2 to CIR Electrical Construction Corp. for the Southtowns Influent Pumps Replacement Project, Erie County Sewer District No. 3, Contract No. 72-D. The Change Order increases the Contract amount by \$15,137.07 and was necessary to complete work to power essential components of the influent screw pumps.

FISCAL IMPLICATIONS

There will be no fiscal impact on the County's General Fund. This project is funded by American Rescue Plan funding provided through Capital Account No. C.21150.

REASONS FOR RECOMMENDATION

The new influent screw pumps have different lubrication pump equipment associated with it than the previous pumps had, requiring unanticipated electrical work to provide a new power source. Lubrication pumps are essential to the operation of the influent screw pumps and had to be powered for proper operation of the pumps.

BACKGROUND INFORMATION

This Southtowns Influent Pumps Replacement Project was awarded to CIR Electric Construction Corp. under Legislative Comm. 10E-22 (2022) and involves the replacement of an overhead crane system and three influent screw pumps. After award of Contract No. 72-D, work on this project revealed that the lubrication system was powered and controlled differently than the existing system, requiring new wiring, conduits, and other electrical appurtenances. This change in equipment was not known or realized at the time of design and powering the equipment was not accounted for in the Contract Documents.

CONSEQUENCES OF NEGATIVE ACTION

The influent screw pump lubrication systems would be inoperable, causing the influent screw pumps to be inoperable, or if operated without proper lubrication pumps, irreparably damaged.

STEPS FOLLOWING APPROVAL

This is a receive and file item.

COMPTROLLER'S OFFICE REVIEW

The proposed action has been reviewed by the Comptroller's Office and is related to an authorized capital project for which there are sufficient appropriations for the action proposed.

Signed Timothy C. Callan Date 1/25/24
Title Timothy C. Callan, PhD
Deputy Comptroller

**Erie County Sewer District No. 3
Southtowns Influent Pumps Replacement Project
Contract No. 72-D, Change Order No. 2
Capital Account No. C.21150**

TO: COMPTROLLER'S OFFICE

PROPOSED RESOLUTIONS REQUIRING RULE 55

CONTRACT APPROVAL CHECKLIST
CONFIRMATION OF AVAILABILITY OF FUNDS IN CAPITAL PROJECTS

REQUESTING DEPARTMENT

COMPLETE ITEMS 1 THROUGH 5

- | | |
|-----------------------|---|
| 1. CONTRACTOR'S NAME | <u>CIR Electrical Construction Corp</u> |
| 2. AMOUNT OF CONTRACT | <u>\$15,137.07</u> |
| 3. PROJECT NUMBER | <u>C.21150</u> |
| 4. PROJECT TITLE | <u>Southtowns Influent Pumps Replacement
Project 72-D</u> |
| 5. DEPARTMENT CONTACT | <u>Beth Pfalzer x6144</u> |

COMPTROLLER'S OFFICE

COMPLETE ITEMS 6 AND 7

- | | |
|------------------------------------|-------------------------|
| 6. AVAILABILITY OF FUNDS | <u>\$6,398,871.78</u> |
| 7. PERFORMED BY | <u><i>Rugg/Town</i></u> |
| Date Sent to Comptroller's Office: | <u>January 24, 2024</u> |

[55 compt_10]

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-22

COUNTY EXECUTIVE

Foreclosure Pursuant to the In Rem Provisions
of the EC Tax Act, In Rem Action No. 172

Attachments

24COMM. 4E-22



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

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

**RE: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act,
In Rem Action No. 172**

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum for your consideration and approval. It authorizes the County Attorney or his designee to conduct and consummate foreclosure proceedings pursuant to the In Rem provisions of the Erie County Tax Act.

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

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/sab
Enclosure

Cc: Scott A. Bylewski, Director of Real Property Tax Services

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Real Property Tax Services
Re: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act, In Rem Action No. 172
Date: February 9, 2024

SUMMARY

The Erie County Attorney's office or his designee seeks legislative approval to conduct a foreclosure pursuant to the In Rem provisions of the Erie County Tax Act.

The Real Property Tax Services Director has, from the transcripts of properties upon which the County of Erie owns a tax sale certificate which has been due and unpaid for at least a period of two years, created a transcript of properties.

In Rem foreclosure will enable the County to recover a substantial amount of tax delinquent dollars.

FISCAL IMPLICATIONS

Positive as once the In Rem foreclosure is commenced and interested parties provided with notice, delinquent tax sale certificates will be redeemed. Additionally, unredeemed properties may be offered at a public auction and delinquent tax dollars will be paid by the successful bidders.

REASONS FOR RECOMMENDATION

Pursuant to the Erie County Tax Act, the Erie County Legislature certifies a transcript of properties with tax sale certificates that have been due and unpaid for a period of at least two years for In Rem foreclosure. Said transcript is attached.

BACKGROUND INFORMATION

Erie County owns unpaid 2021 and prior tax sale certificates that can be foreclosed pursuant to the provisions of the Erie County Tax Act.

The County typically recovers a substantial percentage of delinquent tax dollars upon commencement of In Rem foreclosure, with approximately 50% of tax sale certificates redeeming once interested parties are provided with the requisite notice.

The County recovered over \$12.2 million in delinquent taxes as a result of redemptions in connection to last year's In Rem Foreclosure proceeding (In Rem No. 171). Additionally, the County recovered over \$4 million more in delinquent taxes in connection to properties sold at said public auction.

There is no pending legislation or executive or administrative order that prevents the County

from pursuing In Rem foreclosure.

The County Attorney's designee for In Rem foreclosure, the law firm of Lippes Mathias LLP, has worked extensively with various local legal aid agencies to extend foreclosure relief to eligible tax delinquent property owners in connection to the County's In Rem foreclosures. The County will continue to work with these agencies to assist eligible tax delinquent property owners in obtaining In Rem foreclosure relief.

CONSEQUENCES OF NEGATIVE ACTION

The properties identified in the transcript will remain in delinquent status, the subject liens will not be enforced, and the County will not recoup any of the aforementioned delinquent tax dollars in redemptions and/or as the result of public auction.

STEPS FOLLOWING APPROVAL

The Erie County Attorney's office or his designee will conduct a foreclosure pursuant to the In Rem provisions of the Erie County Tax Act.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act,
In Rem Action No. 172

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. 172, 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 Erie County Legislature hereby authorizes 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 authorization is hereby given for the County Attorney or his designee conduct and consummate such foreclosure proceeding known as In Rem Action No. 172 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 County Executive's Office, Comptroller's Office, Department of Law, Department of Real property Tax Services and the Division of Budget and Management.

Property Location	Town	Tax Map	CLASS	Prop Desc	Property Owner
620 Ontario	Buffalo	1402000773400003020000	431	Auto dealer	DOBMEIER JOHN ENGELHARDT II
171 Esser	Buffalo	1402000774000005016000	220	2 Family Res	JEANALLAN PROPERTIES LLC
187 Esser	Buffalo	1402000774000005032000	482	Det row bldg	ALMADHRAHI ALI
99 Beatrice	Buffalo	1402000774100001027000	210	1 Family Res	CAVALIERI LOUIS F
448 Ontario	Buffalo	1402000774100002052000	482	Det row bldg	DENT KATHLEEN R
211 Ross	Buffalo	1402000774800002024000	311	Res vac land	WERNER WILLIAM
961 Tonawanda	Buffalo	1402000774800002031000	210	1 Family Res	FINANCIAL STEPS LLC
97 Laird	Buffalo	1402000774900001025000	220	2 Family Res	ROZMUS JOHN R
131 Ross	Buffalo	1402000774900002064000	220	2 Family Res	DIETRICH MICHAEL M
170 Royal	Buffalo	1402000774900006034000	210	1 Family Res	JEAN ALLAN PROPERTIES LLC
31 Laird	Buffalo	1402000775000001007000	220	2 Family Res	ELMOUSS SABRI
28 Layer	Buffalo	1402000775100002028000	210	1 Family Res	ULMAN EFRAIM
70 Briggs	Buffalo	1402000775600003044000	220	2 Family Res	MAXWELL WILLIAM B
153 Royal	Buffalo	1402000775700001018000	220	2 Family Res	BIRAMPUR USA CORP.
293 Riverside	Buffalo	1402000775700003013000	210	1 Family Res	TOWNSEND MARIA I
48 Gallatin	Buffalo	1402000775700005025000	210	1 Family Res	SMITH DORIS M
85 Greeley	Buffalo	1402000776000004016000	220	2 Family Res	IKAN GROUP LLC
50 Fuller	Buffalo	1402000776400001021000	210	1 Family Res	NGUYEN VICKY
98 Ontario	Buffalo	1402000776400002015000	210	1 Family Res	KAPITANY JOSEPH S
55 Briggs	Buffalo	1402000776400002048000	220	2 Family Res	DANIEL DANIEL C HUSBAND
46 Heward	Buffalo	1402000776400003023000	210	1 Family Res	STANTON ANGEL
45 Heward	Buffalo	1402000776400004010000	210	1 Family Res	DOMAGALA WALTER J & W
778 Tonawanda	Buffalo	1402000776400004013000	482	Det row bldg	DARI FARAJ OSSMAN MOHAMME
75 Mayer	Buffalo	1402000776500003001100	210	1 Family Res	NATIONWIDE DEVELOPMENT INC
130 Mayer	Buffalo	1402000776500004012000	210	1 Family Res	STANTON ANGEL
53 Tuxedo	Buffalo	1402000776800007027000	210	1 Family Res	NPS ENTERPRISE OF BUFFALO LLC
34 Ontario	Buffalo	1402000777200002019000	210	1 Family Res	MCKENDRICKS KEITH M & W
38 St Florian	Buffalo	1402000777600002010000	220	2 Family Res	MAY DAVID J
472 Tonawanda	Buffalo	1402000778100007019000	281	Multiple res	LOCKWOOD CHARLES G
31 Grote	Buffalo	1402000778300005001000	411	Apartment	WILLIAMS KIMBERLY
162 Germain	Buffalo	1402000778300006009000	220	2 Family Res	ULMAN EFRAIM
1660 Kenmore	Buffalo	1402000783700001011000	431	Auto dealer	MONACO MICHAEL J
199 Hinman	Buffalo	1402000783700003010000	210	1 Family Res	VACANTI RICHARD
1082 Kenmore	Buffalo	1402000784100001001100	433	Auto body	GREEN LEASING AND
990 Kenmore	Buffalo	1402000784100001011000	464	Office bldg.	RELAN SANJEEV PRAVID
336 Villa	Buffalo	1402000784100001030000	210	1 Family Res	ARKANSAS PROPERTIES LLC
596 St Lawrence	Buffalo	1402000784300001022000	210	1 Family Res	LOOYAWON TEISHU
30 Hartwell	Buffalo	1402000784600005012000	210	1 Family Res	DELELEGN NURU AHMED
60 Standish	Buffalo	1402000785100004003000	210	1 Family Res	BEVILACQUA FERDINAND A
112 Camden	Buffalo	1402000785400001037000	210	1 Family Res	LOOTAWON VISHNU
127 Tacoma	Buffalo	1402000785500005004000	220	2 Family Res	LMC DEVELOPMENT GROUP LLC
416 Voorhees	Buffalo	1402000786000002002000	210	1 Family Res	PETTIES-JONES RENE
86 Virgil	Buffalo	1402000786300004003000	220	2 Family Res	DENNIS STEVEN R
47 Homer	Buffalo	1402000786300004038000	210	1 Family Res	SAIA LISA
1232 Hertel	Buffalo	1402000786400002026000	482	Det row bldg	REDROB DEVELOPMENT LLC
31 Lovering	Buffalo	1402000786400002035000	220	2 Family Res	GREENE SHARON
42 Frontenac	Buffalo	1402000786600003004000	210	1 Family Res	REID LAURA
82 Commonwealth	Buffalo	1402000787200002008000	230	3 Family Res	NATOLI CARMELO & CALOGERA
67 Crestwood	Buffalo	1402000787200004051000	220	2 Family Res	GERSON ROBERT
38 Rand	Buffalo	1402000787900002028000	220	2 Family Res	GRIM COURTNEY JTWROS
14 Evadene	Buffalo	1402000793800008017000	220	2 Family Res	MITCHELL ROOSEVELT
200 Shoshone	Buffalo	1402000794500002004000	210	1 Family Res	NPS ENTERPRISES OF BUFFALO LLC
107 Custer	Buffalo	1402000795400004075000	220	2 Family Res	BECERRIL ROBERTO J JR
40 Heath	Buffalo	1402000795500002001000	210	1 Family Res	PENSCO TRUST COMPANY
2026 Hertel	Buffalo	1402000796100002030000	281	Multiple res	BEST HOME WNY INC
573 Highgate	Buffalo	1402000796600003004000	210	1 Family Res	HELTON FELICIA
2005 Hertel	Buffalo	1402000796900001016000	210	1 Family Res	DARBY DIANE L
275 Minnesota	Buffalo	1402000797200006007000	220	2 Family Res	BEGUM SUFIA
515 Minnesota	Buffalo	1402000797300003003000	210	1 Family Res	HUITT IVORY; DAILEY MARIE
742 La Salle	Buffalo	1402000797400004038000	220	2 Family Res	MORRISON TREVOR

548 Shirley	Buffalo	1402000797400005034000	210	1 Family Res	YOUNG THELMA
283 Beard	Buffalo	1402000797700002011000	210	1 Family Res	MAHER-WILSON SUZANNE
261 Hewitt	Buffalo	1402000798000004019000	210	1 Family Res	GRIFFIN CARMEN L
151 Hewitt	Buffalo	1402000798000005014000	210	1 Family Res	MCCARTY MARIE
210 Stockbridge	Buffalo	1402000798000005028000	210	1 Family Res	LEFTWICH DAWNETTE T
344 Dartmouth	Buffalo	1402000798100001027000	220	2 Family Res	LIBERTY GROUP HOLDING LLC
309 Dartmouth	Buffalo	1402000798100008001000	433	Auto body	WORKMAN DAVID;
315 Dartmouth	Buffalo	1402000798100008002000	210	1 Family Res	NATIONWIDE DEVELOPMENT INC
497 Hewitt	Buffalo	1402000798200004006000	210	1 Family Res	STOCK EVELINA
2055 Niagara	Buffalo	1402000882400002014000	482	Det row bldg	BUFFALO KT GROUP LLC
90 Austin	Buffalo	1402000882500006028000	210	1 Family Res	WALKER DONTE
138 Peter	Buffalo	1402000882700004006000	220	2 Family Res	SAJFYN FAMILY GROUP LTD
440 Amherst St	Buffalo	1402000882700004031000	482	Det row bldg	RIZEK YASIR A
148 Howell	Buffalo	1402000882700005002000	281	Multiple res	ECKBORG MICHAEL
1957 Niagara	Buffalo	1402000883300001035000	210	1 Family Res	WILLIAMS ELAINE M (LE);
1973 Niagara	Buffalo	1402000883300001039000	220	2 Family Res	LESHINSKIE JOSEPH
103 Thompson	Buffalo	1402000883300007011000	411	Apartment	VODKA PROPERTIES LLC
453 Amherst St	Buffalo	1402000883600001003000	482	Det row bldg	FUNDALINSKI BOGDAN J & W
40 Bush	Buffalo	1402000883600002003000	281	Multiple res	BEREZIUK ROMAN & W
99 Amherst St	Buffalo	1402000884100005007000	411	Apartment	ASADUZZAMAN MOHAMMED
181 Dearborn	Buffalo	1402000884100006029000	210	1 Family Res	THORWN TO THE WOLVES LLC
1792 Niagara	Buffalo	1402000884900001004000	481	Att row bldg	AMG & DCG INC
626 Grant	Buffalo	1402000885100002012000	210	1 Family Res	LAUER BRIAN
65 Danforth	Buffalo	1402000885900001052000	210	1 Family Res	LAUER BRIAN J
67 Danforth	Buffalo	1402000885900001053000	210	1 Family Res	LAUER BRIAN J
106 Pooley	Buffalo	1402000886700001052000	220	2 Family Res	FUBOA LLC HUSBAND
1251 West	Buffalo	1402000887400002031000	220	2 Family Res	JUAY KIM CHUAN
212 Dewitt	Buffalo	1402000887400006017000	210	1 Family Res	VARGAS RAMON
417 Grant	Buffalo	1402000887500002042000	281	Multiple res	LMC DEVELOPMENT GROUP LLC
272 Potomac	Buffalo	1402000887500003038000	220	2 Family Res	GELLER RUTH;
336 Baynes	Buffalo	1402000887600002021000	220	2 Family Res	PIAZZA MICHAEL
359 Potomac	Buffalo	1402000887600006001000	411	Apartment	BROS PROS HOLDINGS LLC
112 Lafayette Ave	Buffalo	1402000888200005028000	210	1 Family Res	FRAZIER MONICA
281 Grant	Buffalo	1402000888300006028100	220	2 Family Res	HASHI OSMAN
192 Baynes	Buffalo	1402000888400006020000	220	2 Family Res	AREND MATTHIAS
217 Parkdale	Buffalo	1402000888400007039000	210	1 Family Res	ALBANESE LEONARDA
925 Amherst St	Buffalo	1402000890600001012000	220	2 Family Res	MOORE NANCY
649 Amherst St	Buffalo	1402000892100006006000	210	1 Family Res	CIESLEWICZ EDWARD J & W
16 Beaumaris	Buffalo	1402000892100006038000	210	1 Family Res	MARKLE RICHARD C & LINDA
296 Bedford	Buffalo	1402000892200005002000	220	2 Family Res	BEMBEN MATTHEW & W
16 Parker	Buffalo	1402000892800005032000	464	Office bldg.	SHAMIM ANWAR (JTROS)
171 Jewett Pkwy	Buffalo	1402000893400004027000	210	1 Family Res	ARCHIBALD SANDRA A (LE) LIFE USE
50 Orchard	Buffalo	1402000893600007001000	220	2 Family Res	ABC RENTAL DEVELOPMENT LLC
14 Victoria	Buffalo	1402000894400003028000	220	2 Family Res	BOKTHER YEAHEA
2261 Fillmore	Buffalo	1402000894400003029000	482	Det row bldg	COLLINS WAYNE
2328 Main	Buffalo	1402000895100002002000	482	Det row bldg	MAXWELL/SHEPPARD LLC
223 Crescent	Buffalo	1402000895100002017000	220	2 Family Res	JAKUBOWSKI JOSEPH J
364 Kensington	Buffalo	1402000896000006004000	220	2 Family Res	MILLENDER CARL
165 Claremont	Buffalo	1402000896100003033000	230	3 Family Res	THOMAS & GLORIA FUCHS TRUST (THE)
248 Humboldt	Buffalo	1402000896600002025000	210	1 Family Res	SPENCER GLENN D
794 Potomac	Buffalo	1402000897100001041000	433	Auto body	THE TRUST OF BRM
82 Blaine	Buffalo	1402000897400001043000	210	1 Family Res	WELLS OSCAR J
188 Delavan East	Buffalo	1402000897400006035000	210	1 Family Res	DP PROPERTIES WNY LLC
147 Oakgrove	Buffalo	1402000897500002003000	210	1 Family Res	UNITED EQUITY PROPERTY LLC
375 Humboldt	Buffalo	1402000897500004006000	220	2 Family Res	ANDERSON MICHAEL C
117 Bidwell	Buffalo	1402000897700003004000	230	3 Family Res	KINVARA LLC
257 Florida	Buffalo	1402000898200004034000	220	2 Family Res	NAKAJIMA SATOHIRO
35 Beverly	Buffalo	1402000898200005011000	220	2 Family Res	HARRIS DANNY
14 Pleasant	Buffalo	1402000898200005037000	220	2 Family Res	THOMPSON TITUS
299 Delavan East	Buffalo	1402000898300001007000	220	2 Family Res	PETTY DAVID
7 Daisy	Buffalo	1402000898300002029000	281	Multiple res	NAKAJIMA JIROU

21 Daisy	Buffalo	1402000898300002034000	210	1 Family Res	NAKAJIMA ANGELA
92 Appenheimer	Buffalo	1402000901700001017000	210	1 Family Res	POWELL MOSES
30 Thornton	Buffalo	1402000902400004047000	210	1 Family Res	PERRY JOYLENE
480 Amherst East	Buffalo	1402000902400008040000	210	1 Family Res	RAKOV DAVID
1283 Kensington	Buffalo	1402000902500004027000	220	2 Family Res	FRYER CHARLES D & THERESE M
189 Westminster	Buffalo	1402000902600001009000	220	2 Family Res	JOHNSON LATASHA
178 Bickford	Buffalo	1402000902600006010000	210	1 Family Res	HONESTY PROPERTY MANAGEMENT
143 Clarence	Buffalo	1402000903100001023000	220	2 Family Res	JONES SHIRLEY
149 Parkridge	Buffalo	1402000903100002029000	210	1 Family Res	DIXON ROSALYN C
69 Parkridge	Buffalo	1402000903100003015000	210	1 Family Res	COMBS DAVID D
85 Comstock	Buffalo	1402000903200004057000	220	2 Family Res	ABC RENTAL DEVELOPMENT LLC
61 Poultney	Buffalo	1402000903200011019000	311	Res vac land	JACKSON KENNETH RICHARD
1178 Kensington	Buffalo	1402000903300001012000	210	1 Family Res	HONESTY PROPERTY MANAGEMENT
76 Bickford	Buffalo	1402000903300002021000	210	1 Family Res	NATIONWIDE DEVELOPMENT INC
33 Godfrey	Buffalo	1402000903400003034000	210	1 Family Res	JAMES MINNIE MAE
140 Holden	Buffalo	1402000903700001010000	484	1 use sm bld	DCB II ENTERPRISE INC
200 Rodney	Buffalo	1402000903700002002000	220	2 Family Res	HILL JOHN
74 Manhattan	Buffalo	1402000903800003016000	210	1 Family Res	DIXON DOUGLAS
680 Northumberland	Buffalo	1402000903900005019000	210	1 Family Res	VAUGHN GERMAINE S
29 Poultney	Buffalo	1402000904000001018000	210	1 Family Res	HARWELL EVANGELINE JR
709 Norfolk	Buffalo	1402000904000004028000	210	1 Family Res	MUKTADIR ABDUL
59 Collingwood	Buffalo	1402000904000008019000	210	1 Family Res	TROUBLEFIELD TONETTE &
38 Andover	Buffalo	1402000904000008050000	220	2 Family Res	JOHNSON TASHEENA R
22 Phyllis	Buffalo	1402000904100002041000	210	1 Family Res	SHEPARD SHIREE
116 Phyllis	Buffalo	1402000904100003010000	210	1 Family Res	REAL ESTATE OF DISTINCTION INC
70 Millicent	Buffalo	1402000904100009025000	210	1 Family Res	UNDERWOOD OTIS C
126 Phyllis	Buffalo	1402000904200001035000	210	1 Family Res	MAHER SEAN
237 Millicent	Buffalo	1402000904200004016000	210	1 Family Res	HUFF MARVIN
135 Roosevelt	Buffalo	1402000904200005004000	210	1 Family Res	POOLE JANEEN
163 Martha	Buffalo	1402000904200006008000	210	1 Family Res	REINIG HELEN
171 Millicent	Buffalo	1402000904200007016000	210	1 Family Res	GREEN JOHN H
331 Phyllis	Buffalo	1402000904300002005000	210	1 Family Res	WILLIAMS LAWRENCE
464 Leroy	Buffalo	1402000904600003007000	220	2 Family Res	AVENT ALVIN R JR.
735 Kensington	Buffalo	1402000904600006007000	220	2 Family Res	LEWIS EDGAR E
391 Leroy	Buffalo	1402000904600012002000	210	1 Family Res	HOWARD ANNIE D
655 Northumberland	Buffalo	1402000904700004057000	210	1 Family Res	LITTLE LETIS
679 Northumberland	Buffalo	1402000904700004065000	220	2 Family Res	ALLIED CLAIMS MANAGEMENT
346 Olympic	Buffalo	1402000904800001021000	311	Res vac land	ARMITAGE PROPERTIES LLC
103 Cloverdale	Buffalo	1402000904800005011000	210	1 Family Res	SANDERS BOBAREE; HARRIS
25 Oakmont	Buffalo	1402000904900004003000	220	2 Family Res	MORRIS (TRUST) BERTHA
21 Ruspin	Buffalo	1402000904900005002000	220	2 Family Res	HATTEN PRISCILLA
49 Ruspin	Buffalo	1402000904900005010000	210	1 Family Res	JAMUNA CORPORATOIN
99 Drexel	Buffalo	1402000905300003011000	210	1 Family Res	LEECH GREGORY
2736 Bailey	Buffalo	1402000905600003028000	484	1 use sm bld	SHAIBI TALAL
73 Langfield	Buffalo	1402000905700002012000	210	1 Family Res	CONTEH HELEN
19 Erskine	Buffalo	1402000905700003002000	220	2 Family Res	SANVITALE ALFREDO
29 Fernhill	Buffalo	1402000906200001004000	210	1 Family Res	CLEMONS L.E. & W
90 Sussex	Buffalo	1402000906200002028000	220	2 Family Res	MULLEN ABRAHAM
157 Deerfield	Buffalo	1402000906200004041000	210	1 Family Res	TERRY MARIO JT
112 Durham	Buffalo	1402000906200006019000	220	2 Family Res	TATE KEVIN
432 Northumberland	Buffalo	1402000906300004007000	210	1 Family Res	TYDUS KATHRYN A
429 Wyoming	Buffalo	1402000906300006024000	210	1 Family Res	NAILOR KEVIN V
178 Olympic	Buffalo	1402000906400001016000	210	1 Family Res	SHAIBI TALAL O
136 Olympic	Buffalo	1402000906400001030000	210	1 Family Res	LMC DEVELOPMENT GROUP LLC
15 Decker	Buffalo	1402000906400002002000	210	1 Family Res	SESSUM LAURENCE A JR
35 Manhart	Buffalo	1402000906400003008000	230	3 Family Res	RODRIGUEZ DANIEL D
78 Alma	Buffalo	1402000906400003042000	210	1 Family Res	CHRISTOPHER WOLF ENT.
21 Alma	Buffalo	1402000906400004008000	210	1 Family Res	TSANE AUGUSTIN K
83 Alma	Buffalo	1402000906400004029000	210	1 Family Res	MEGA WEALTH LLC
29 Dorris	Buffalo	1402000906400005010000	220	2 Family Res	BROWN KENNETH A
105 Harriett	Buffalo	1402000906600004023100	210	1 Family Res	FAYSON MELISSA

113 Wilkes	Buffalo	1402000906600005030000	220	2 Family Res	JOHNSON LATASHA
184 Easton	Buffalo	1402000906600009022000	220	2 Family Res	LUCAS CASSANDRA L
325 Chelsea	Buffalo	1402000906900002003000	210	1 Family Res	BRINKLEY GEORGE L JR & W
16 Birch Pl	Buffalo	1402000907000001016000	220	2 Family Res	JORDAN SHAVONNA
27 Durham	Buffalo	1402000907000004031000	220	2 Family Res	BOOKER LAMAR
49 Durham	Buffalo	1402000907000004037000	220	2 Family Res	BROWN SAMUEL C & W
34 Humber	Buffalo	1402000907000005015000	210	1 Family Res	OSAGIE AYUBA A. GIWA
319 Wyoming	Buffalo	1402000907100002036000	210	1 Family Res	MOPPINS ANDREA
338 Cornwall	Buffalo	1402000907100003018000	220	2 Family Res	CHUNG WENDELL
329 Cornwall	Buffalo	1402000907100004040000	220	2 Family Res	BANKS ANTHONY
361 Cornwall	Buffalo	1402000907100004049000	210	1 Family Res	BYRD DEMETRIUS
390 Norfolk	Buffalo	1402000907100005002000	220	2 Family Res	B-PORT GROUP (THE)
315 Northumberland	Buffalo	1402000907100005038000	210	1 Family Res	SCOTT'S GARDEN RENTAL PROPERTY
333 Northumberland	Buffalo	1402000907100005043000	210	1 Family Res	TOLES WILLIE P
387 Northumberland	Buffalo	1402000907100005059000	220	2 Family Res	FISHER DAVID
29 Schreck	Buffalo	1402000907200002009000	210	1 Family Res	HIGHLAND PROPERTIES OF BUFFALO
49 Olympic	Buffalo	1402000907200003060000	210	1 Family Res	LMC DEVELOPMENT GROUP LLC
54 Gerald	Buffalo	1402000907300001026000	210	1 Family Res	JONES TIMEKIA
32 Gerald	Buffalo	1402000907300001032000	220	2 Family Res	CHUKWUEZI EMMANUEL C
87 Arden	Buffalo	1402000907300002001000	210	1 Family Res	POOLE SHANEEN
189 Roebing	Buffalo	1402000907300003032000	210	1 Family Res	COLEMAN ANITRA
178 Roebing	Buffalo	1402000907300004014000	210	1 Family Res	MOSES DARRYL
148 Roebing	Buffalo	1402000907300004022000	210	1 Family Res	RICHARDSON MARICA JTWROS
201 Ericson	Buffalo	1402000907300004039000	210	1 Family Res	REYNOLDS JAMES I
178 Courtland	Buffalo	1402000907400003009000	210	1 Family Res	BARNES DEBORAH L.
192 Hazelwood	Buffalo	1402000907400004014000	210	1 Family Res	BAKER GARREN
181 Courtland	Buffalo	1402000907400004057000	220	2 Family Res	GREW INC.
94 Harriett	Buffalo	1402000907500001002000	220	2 Family Res	BRINSON THEODORE E
86 Edison	Buffalo	1402000907500002006000	220	2 Family Res	BUTTS REV. JOE;
74 Edison	Buffalo	1402000907500002009000	281	Multiple res	DOUGLAS RONALD
67 Harriett	Buffalo	1402000907500002045000	210	1 Family Res	STOREY CHARLES W
218 Stevens	Buffalo	1402000907800003030000	311	Res vac land	GUEVARA MAUREEN
274 Cambridge	Buffalo	1402000907900002009000	220	2 Family Res	PETERKIN CLARA J
2446 Bailey	Buffalo	1402000908000002017000	220	2 Family Res	HARDEN WILLIE C SR
1245 Delavan East	Buffalo	1402000908100003002000	486	Mini-mart	ALAJJI REAL ESTATE INC
60 Courtland	Buffalo	1402000908200001015000	210	1 Family Res	ULLMAN EFRAIM
172 Freund	Buffalo	1402000908300001011000	311	Res vac land	ZAWADSKI WALTER R.& ONE
67 Weber	Buffalo	1402000908300001041000	311	Res vac land	MOORE DARRELL
144 Fisher	Buffalo	1402000908300002014000	210	1 Family Res	DP PROPERTIES WNY LLC
101 Fisher	Buffalo	1402000908300003036000	210	1 Family Res	WFI PROPERTIES LLC
70 Auburn	Buffalo	1402000992600001012000	220	2 Family Res	CUTEZO JOHN N
70 Dewitt	Buffalo	1402000992600003021000	230	3 Family Res	BECERRIL ROBERTO JR
204 Auburn	Buffalo	1402000992600005014000	230	3 Family Res	ULMAN EFRAIM
172 Breckenridge	Buffalo	1402000992600007018000	220	2 Family Res	STORM MICHAEL
54 Congress	Buffalo	1402000992700001015000	220	2 Family Res	OZO NICHOLE
313 Auburn	Buffalo	1402000992700007009000	281	Multiple res	HILL JOSEPH J
116 Herkimer	Buffalo	1402000993400005017000	411	Apartment	HOWARDS WAY CORP
219 Ferry West	Buffalo	1402000993400006009000	632	Benevolent	HJM ENTERPRISES LLC
66 Herkimer	Buffalo	1402000993400006014000	210	1 Family Res	GRINKO RITA D
92 Grant	Buffalo	1402000993500001019000	482	Det row bldg	ROSS MARQUILA
49 Ferguson	Buffalo	1402000993500008013100	411	Apartment	ROBINSON DWAYNE A
407 Hampshire	Buffalo	1402000993500009007000	482	Det row bldg	ROBINS JERRY L
140 Chenango	Buffalo	1402000993600006011000	220	2 Family Res	LAUER BRADLEY B & BEVERLY A
1039 Niagara	Buffalo	1402000994200014001000	449	Other Storage	JOHNSON LENNY
310 Hampshire	Buffalo	1402000994300002013000	411	Apartment	MMP PROPETIES LLC
35 Lawrence	Buffalo	1402000994300003050000	281	Multiple res	PIAZZA CONCETTA M
353 Massachusetts	Buffalo	1402000994300004010000	210	1 Family Res	LMC DEVELOPMENT GROUP LLC
304 Massachusetts	Buffalo	1402000994300006022000	210	1 Family Res	KWASNIEWSKI RITA F
443 Fourteenth	Buffalo	1402000994300006039000	220	2 Family Res	MOSER-DEAN FRANCINE D
467 Fourteenth	Buffalo	1402000994300006046000	210	1 Family Res	RIVERA LESIVIA
27 Eighteenth	Buffalo	1402000994400003033100	220	2 Family Res	BRUNDIGE MICHAEL

32 Hampshire	Buffalo	1402000994900004015000	230	3 Family Res	VERNON RYON D
432 Normal	Buffalo	1402000995000003018000	220	2 Family Res	MEDLEY JAMES
510 Plymouth	Buffalo	1402000995000006020000	220	2 Family Res	1253 BROADWAY L.P.
174 Massachusetts	Buffalo	1402000995000006033000	482	Det row bldg	CHAMNICHANH JONATHAN
689 West	Buffalo	1402000995000006034000	210	1 Family Res	PALMER JUDITH A
154 Massachusetts	Buffalo	1402000995000007023000	220	2 Family Res	RIVERA DOMINIGO JR.
429 Plymouth	Buffalo	1402000995100002005100	612	School	S77 HOUSING DEVELOPMENT
394 Vermont	Buffalo	1402000995200003020000	220	2 Family Res	RAHMAN MAHBUBUR
451 Vermont	Buffalo	1402000995200005006000	482	Det row bldg	WOOD CHRISTOPHER
917 Columbus Pkwy	Buffalo	1402000995700001030000	220	2 Family Res	LOZADA JULIO L & CINDY L
113 Massachusetts	Buffalo	1402000995800002002000	210	1 Family Res	SANCHEZ CARLOS
632 West	Buffalo	1402000995800003020000	210	1 Family Res	LOCKWOOD CHARLES G
592 West	Buffalo	1402000995800004018000	220	2 Family Res	LOCKWOOD CHARLES G
776 Prospect	Buffalo	1402000995800006010000	220	2 Family Res	KAK REHAB 776 LLC
53 Massachusetts	Buffalo	1402000995800007021000	210	1 Family Res	ABC RENTAL DEVELOPMENT
864 Niagara	Buffalo	1402000995800007030000	411	Apartment	MASSIMI MINAY
860 Niagara	Buffalo	1402000995800007031000	283	Res w/Comuse	SOTERO RICHARD
397 Plymouth	Buffalo	1402000995900003042000	411	Apartment	AIGNER DEBORAH A
343 Vermont	Buffalo	1402000996000003007000	220	2 Family Res	PILGROM WARDELL JR
97 Fifteenth	Buffalo	1402000996000003040000	281	Multiple res	ISLAMIC CULTURAL ASSOCIATION
102 Seventeenth	Buffalo	1402000996000004007000	220	2 Family Res	ABUZAIID SOUAD JT
100 Seventeenth	Buffalo	1402000996000004008000	220	2 Family Res	PILGROM WARDELL JR.
815 Niagara	Buffalo	1402000996600003034000	281	Multiple res	FUCHS JESSICA
360 Fargo	Buffalo	1402000996600004006000	230	3 Family Res	GUTIERREZ VICTORIA
86 York	Buffalo	1402000996800002020000	220	2 Family Res	GUZMAN TOMAS & W
163 Fourteenth	Buffalo	1402000996800003019000	281	Multiple res	SABRI ELMOUSS
413 Porter	Buffalo	1402000997600001001000	210	1 Family Res	NIGRELLI CHRISTINE JTROS
33 Plymouth	Buffalo	1402000997600007016000	210	1 Family Res	ALVAREZ CARLOS R
35 Plymouth	Buffalo	1402000997600007017000	210	1 Family Res	DEJESUS NEREIDA
109 Fargo	Buffalo	1402000997600010017000	220	2 Family Res	MANOCCHIO DOMENIC &
524 Busti	Buffalo	1402000998200002021110	482	Det row bldg	HARHIA PROPERTIES CORP
561 Busti	Buffalo	1402000998200004036000	220	2 Family Res	ALQATANI MOHSEN
126 Fargo	Buffalo	1402000998300004004000	220	2 Family Res	NASCO PROPERTIES INC D/B/A NO.
419 Prospect	Buffalo	1402000998300004024000	220	2 Family Res	LODESTRO LUCIEN JT
452 Prospect	Buffalo	1402000998300006006000	210	1 Family Res	VOSSLER RONALD
580 Niagara	Buffalo	1402000998300007019000	482	Det row bldg	INFINITE ENTRY LLC
3 Fargo	Buffalo	1402000998400003028000	230	3 Family Res	ENGLERT ANDREW J
23 Fargo	Buffalo	1402000998400003033000	281	Multiple res	FUCHS JESSICA D
530 Norwood	Buffalo	1402001002100001014000	210	1 Family Res	PATERSON ANTHONY R LE
951 Lafayette Ave	Buffalo	1402001002400002006000	220	2 Family Res	MCQUILLER DONNA
175 Oxford	Buffalo	1402001002400002050100	210	1 Family Res	GUEST KATHRYN E
979 Lafayette Ave	Buffalo	1402001002400003002000	220	2 Family Res	979-314 LIMITED PARTNERSHIP
1688 Main	Buffalo	1402001002400003037000	331	Com vac w/imp	MCKNIGHT RAYMOND JR.
1654 Main	Buffalo	1402001002400003039000	433	Auto body	BLANKS ELBERT D
45 Harvard	Buffalo	1402001002400003045000	220	2 Family Res	YIN PROPERTY HOLDINGS LLC
71 Harvard	Buffalo	1402001002400003052000	220	2 Family Res	SCZERBANIEWICZ GARY
109 Northland	Buffalo	1402001002500004007000	210	1 Family Res	HABEEB NAFEEAH
59 Alexander	Buffalo	1402001002500005025000	411	Apartment	OKAY CONSTRUCTIONS INC.
293 Purdy	Buffalo	1402001002500006094000	210	1 Family Res	GREER JOHN
104 Donaldson	Buffalo	1402001002600002031000	210	1 Family Res	PARKER BRENDA
66 Donaldson	Buffalo	1402001002600002042000	210	1 Family Res	E. C COHEN REAL ESTATE LLC
56 Hamlin	Buffalo	1402001002600003044000	210	1 Family Res	BP GLOBAL FUNDS INC
117 Hamlin	Buffalo	1402001002700003002000	210	1 Family Res	MCCALL LANDEN L & W
222 Brunswick	Buffalo	1402001002700003040000	220	2 Family Res	FINANCIAL STEPS LLC
28 Tudor	Buffalo	1402001003000001028100	210	1 Family Res	LOREE THOM R; MONOMAKOFF-
42 Oxford	Buffalo	1402001003100002013000	220	2 Family Res	SANDERS FRANK
928 Ferry West	Buffalo	1402001003100002028000	230	3 Family Res	FUCHS JESSICA D
41 Oxford	Buffalo	1402001003200001038000	210	1 Family Res	BEREKET HIRUI
51 Oxford	Buffalo	1402001003200001040000	220	2 Family Res	BEREKET HIRUI JTROS
38 Lonsdale	Buffalo	1402001003400001018000	220	2 Family Res	GREER JOHN JR.
83 Brunswick	Buffalo	1402001003400002010000	220	2 Family Res	WIMBERLEY ALICIA

6 Butler	Buffalo	1402001003400002058000	220	2 Family Res	FINANCIAL STEPS LLC
210 Butler	Buffalo	1402001003500001033000	411	Apartment	LEWIS BRIAN K
1529 Fillmore	Buffalo	1402001003600006028000	482	Det row bldg	HUNLEY JETAUN
597 Elmwood	Buffalo	1402001003800002035000	411	Apartment	ELMWOOD HEIGHTS LLC
1420 Main	Buffalo	1402001003900002009000	620	Religious	1420 MAIN LLC
1377 Jefferson	Buffalo	1402001004200001022100	484	1 use sm bld	DCB II ENTERPRISE INC
98 Winslow	Buffalo	1402001004200002035000	210	1 Family Res	SHERRY DOLORES
348 Glenwood	Buffalo	1402001004200003023000	220	2 Family Res	ABEDIN MOHAMMED J
406 Glenwood	Buffalo	1402001004200003041000	220	2 Family Res	MOORE DON CORNELL
387 Glenwood	Buffalo	1402001004200007001000	411	Apartment	JESUS FIRST INC
315 Wohlers	Buffalo	1402001004300002068100	411	Apartment	FLETCHER BETTY J
672 Woodlawn	Buffalo	1402001004400001035000	220	2 Family Res	MITCHERSON DALLAS K JR &
993 Delaware	Buffalo	1402001004700001021000	464	Office bldg.	SALDANA DANILO B
117 Utica East	Buffalo	1402001004800003008000	220	2 Family Res	NAILOR KEVIN V
451 Utica East	Buffalo	1402001005000002001000	311	Res vac land	JOHNSON LAKEYA
383 Riley	Buffalo	1402001005000006016000	411	Apartment	COSTNER RICKY
7 Box	Buffalo	1402001005200002010000	449	Other Storage	1600 FBLP
155 Richmond	Buffalo	1402001005300001001000	620	Religious	TEMPLE GREEN LLC
119 Riley	Buffalo	1402001005600003001000	220	2 Family Res	BISHOP DAVID W JR.
177 Riley	Buffalo	1402001005600003015000	482	Det row bldg	KAID AKEEL K
133 Kingsley	Buffalo	1402001005800002001000	482	Det row bldg	LAMAK'S REALTY & MANAGEMENT
1131 Jefferson	Buffalo	1402001005800007020000	433	Auto body	H.S.G. LLC
86 Dodge	Buffalo	1402001006400001037000	220	2 Family Res	YOUNG MARIE
80 Dodge	Buffalo	1402001006400001039100	220	2 Family Res	BOOKER MARIE
123 Edna	Buffalo	1402001006400004010000	281	Multiple res	BRIDGES COLUMBUS
233 Southampton	Buffalo	1402001006500001023000	220	2 Family Res	COSTNER RICKY
208 North St	Buffalo	1402001006900005001200	210	1 Family Res	NASCO PROPERTIES INC DBA
52 Linwood Ave	Buffalo	1402001007000002001000	482	Det row bldg	JONES CHARLES GARY;
320 Peach	Buffalo	1402001007300001001100	210	1 Family Res	BRYANT JERMELLE
228 Orange	Buffalo	1402001007300007017000	220	2 Family Res	BRYANT JERNELL A
354 Guilford	Buffalo	1402001007500004022000	210	1 Family Res	COOK BRIAN M
908 Genesee	Buffalo	1402001007500004035000	433	Auto body	GRAHAM RONNETTE G
90 Pearl North	Buffalo	1402001007800004005000	482	Det row bldg	90 NORTH PEARL LLC
140 Pearl North	Buffalo	1402001007800007001000	220	2 Family Res	134 NORTH PEARL LLC
136 Pearl North	Buffalo	1402001007800007002000	411	Apartment	134 NORTH PEARL LLC
660 Oak North	Buffalo	1402001007900003004120	331	Com vac w/imp	BUFFALO MEDICAL GROUP BUILDING
110 Rose	Buffalo	1402001008100008014000	281	Multiple res	BRYANT JERMELLE A
197 Lemon	Buffalo	1402001008100011034000	220	2 Family Res	STURGIS FAYE
279 Guilford	Buffalo	1402001008300003051000	534	Social org.	BUFFALO KT GROUP LLC
850 Sycamore	Buffalo	1402001008400003001000	482	Det row bldg	AYMAAN INC
121 Grider	Buffalo	1402001012200001052000	220	2 Family Res	WILSON NADINE
2377 Bailey	Buffalo	1402001012500002003000	431	Auto dealer	ROBINS JERRY
38 Ericson	Buffalo	1402001012500002021000	220	2 Family Res	LASTER REALTY INC
102 Newburgh	Buffalo	1402001012500007022000	210	1 Family Res	LIGGANS TAMIKA
189 Hagen	Buffalo	1402001012600002001000	210	1 Family Res	MCKINZIE CURTIS
67 Floss	Buffalo	1402001012600006027000	210	1 Family Res	DEBOSE CHARLES JR
40 Floss	Buffalo	1402001012600007019000	220	2 Family Res	TAFFE GROUP INC. (THE)
103 Hagen	Buffalo	1402001012600007029000	210	1 Family Res	GWATHNEY APRIL
1066 Ferry East	Buffalo	1402001013100002003110	620	Religious	DAAR AT TAWHEED WA SUNNAH
1148 Ferry East	Buffalo	1402001013100005026000	482	Det row bldg	ALMADHRAHI ALI
1262 Ferry East	Buffalo	1402001013200002025000	210	1 Family Res	STOKES VELANE
1254 Ferry East	Buffalo	1402001013200002027000	482	Det row bldg	COLE KIMBERLY
57 Kerns	Buffalo	1402001013300002019000	210	1 Family Res	GEORGE BRIDGETTE
1970 Genesee	Buffalo	1402001013300004021000	220	2 Family Res	SCOTT KEITH
229 Sprenger	Buffalo	1402001013500002021000	220	2 Family Res	SURAF WILLIAM & COLEEN
67 Eller	Buffalo	1402001013500005019000	220	2 Family Res	JEMISON DONALD
107 Humason	Buffalo	1402001013500006007000	210	1 Family Res	VOLMER JAMES E SR
814 Glenwood	Buffalo	1402001013700004069000	220	2 Family Res	NEAL DAVID & W
610 Winslow	Buffalo	1402001013800001004000	710	Manufacture	POOLE JANEEN
1021 Ferry East	Buffalo	1402001013800004001000	482	Det row bldg	HASSAN AYESHAN M
20 Boehm	Buffalo	1402001014100006018000	220	2 Family Res	MALEQUE MOHAMMAD

172 Zelmer	Buffalo	1402001014200001010000	210	1 Family Res	JUAY KIM
2043 Genesee	Buffalo	1402001014200002002000	482	Det row bldg	EARTHMAN DAVID
162 Sprenger	Buffalo	1402001014200003016000	281	Multiple res	MAHMUD MOHAMMAD REZA
66 Crossman Ave	Buffalo	1402001014300001043000	210	1 Family Res	PEALS LETRICE
9 Crossman Ave	Buffalo	1402001014300002017000	220	2 Family Res	MESHI CORP.
56 Eller	Buffalo	1402001014300003004000	210	1 Family Res	RANA MD MASUD
15 Domedion Ave	Buffalo	1402001014300003026000	210	1 Family Res	WHITE GLENN
45 Domedion South	Buffalo	1402001014300006023000	220	2 Family Res	GAGNE FREDERICK W
200 Urban	Buffalo	1402001014500004001100	464	Office bldg.	TRUE VALUE REALTY
319 French	Buffalo	1402001014600003012000	220	2 Family Res	WILSON CHRISTOPHER
1522 Genesee	Buffalo	1402001014700001001000	482	Det row bldg	HIGHLAND PROPERTIES OF BFLO.IN
1580 Genesee	Buffalo	1402001014700003001110	484	1 use sm bld	SPC GROUP LLC
1799 Genesee	Buffalo	1402001014800005005000	482	Det row bldg	BARNES ELVIN D
31 Zelmer	Buffalo	1402001015000002040000	210	1 Family Res	NHAF ENTERPRISE LLC
15 Sattler	Buffalo	1402001015000003030000	210	1 Family Res	MOXLEY LUCHINA
49 Sprenger	Buffalo	1402001015100001003000	210	1 Family Res	BURTS LARRY A
356 Fougeron	Buffalo	1402001015400002001000	710	Manufacture	356 FOUGERON INC
1440 Genesee	Buffalo	1402001015400004009000	484	1 use sm bld	BLANKS ELBERT D
135 St Louis Ave	Buffalo	1402001015500001014000	210	1 Family Res	DAVIS ALAN A.
108 Bissell	Buffalo	1402001015500002052000	210	1 Family Res	JAMUNA CORPORATOIN
150 Burgard	Buffalo	1402001015600003013000	210	1 Family Res	INFINITY LAND INC
180 Keystone	Buffalo	1402001015700003036000	220	2 Family Res	WILSON CHRISTOPHER
243 Keystone	Buffalo	1402001015700004036100	210	1 Family Res	GRAY DEMETRIAS A
103 Poplar	Buffalo	1402001015800004077000	210	1 Family Res	HAS MORE PROPERTIES LLC
37 Stewart	Buffalo	1402001015900002023000	220	2 Family Res	DOMUS NY LLC
44 Goembel	Buffalo	1402001016400003040000	210	1 Family Res	GRAMPP KARL
113 Wex	Buffalo	1402001016500006003000	210	1 Family Res	WFI PROPERTIES LLC
103 Wood	Buffalo	1402001016500007033000	220	2 Family Res	EDGERTON BRIAN
850 Walden	Buffalo	1402001016600001015000	220	2 Family Res	MILES JAZ
857 Walden	Buffalo	1402001016600002019000	220	2 Family Res	MOHAMED SOLIMAN
929 Walden	Buffalo	1402001016700002002000	220	2 Family Res	AHMED SADIA M
451 Sweet	Buffalo	1402001016900004059000	220	2 Family Res	SABNAM GHUZALA
298 Lathrop	Buffalo	1402001017000002007000	220	2 Family Res	RUTLEDGE PERRY
1150 Sycamore	Buffalo	1402001017000003004000	433	Auto body	WASHINGTON MARIA R
1275 Sycamore	Buffalo	1402001017000008007100	471	Funeral home	WALLACE MEMORIAL CHAPELS INC.
1225 Sycamore	Buffalo	1402001017000009001000	433	Auto body	BP GLOBAL FUNDS INC
44 Wood	Buffalo	1402001017300004010000	210	1 Family Res	GRAY DEMETRIAS
65 Wood	Buffalo	1402001017300005035000	220	2 Family Res	NHAF ENTERPRISE LLC
1064 Sycamore	Buffalo	1402001017700004007000	482	Det row bldg	ZTM BUFFALO PROPERTY INC
82 Shepard	Buffalo	1402001018000004021000	311	Res vac land	SPYCHALSKI FRANK & W
415 Seventh	Buffalo	1402001102700004028000	220	2 Family Res	HARHIA PROPERTIES CORP
437 Seventh	Buffalo	1402001102700004035000	230	3 Family Res	KAFE ASMHANE
503 Niagara	Buffalo	1402001102700005025000	482	Det row bldg	LMC DEVELOPMENT GROUP LLC
391 Busti	Buffalo	1402001102700008029000	220	2 Family Res	HARHIA PROPERTIES CORP
18 Tenth	Buffalo	1402001103600004017000	220	2 Family Res	RIVERA TOM; KENNEDY TOM
307 Virginia St	Buffalo	1402001112100006010100	230	3 Family Res	PINTO ANA
303 Virginia St	Buffalo	1402001112100006010200	220	2 Family Res	CASIANO VICTOR & W
17 St Louis Pl	Buffalo	1402001112200008015000	210	1 Family Res	BOCHIECHIO JEFFREY
48 Locust	Buffalo	1402001112400008018000	281	Multiple res	RIVERS LEO JR
204 Tupper West	Buffalo	1402001112900003012000	210	1 Family Res	GLEED THOMAS E
422 Sycamore	Buffalo	1402001113300005032000	433	Auto body	EASTERN PROPERTIES REALTY LLC
479 Genesee	Buffalo	1402001113300006003000	482	Det row bldg	MCGEE TRAMMEL R
579 Spring	Buffalo	1402001113300008011000	220	2 Family Res	HOLLIDAY ORIN JR
253 Sycamore	Buffalo	1402001114000006041000	210	1 Family Res	SAYDII FATIMA ABANUR
427 Sycamore	Buffalo	1402001114100008009000	210	1 Family Res	THOMAS LINDA D
224 Gibson	Buffalo	1402001114400004007000	482	Det row bldg	LAMAK'S REALTY AND
118 Peckham	Buffalo	1402001115000005019000	210	1 Family Res	HARRIS CLAUDIA
181 Sherman	Buffalo	1402001115100001010000	220	2 Family Res	KIRKLAND SONYA
212 Pine St	Buffalo	1402001115600001051100	210	1 Family Res	PATTERSON GEORGE D
906 Smith	Buffalo	1402001115900004021000	210	1 Family Res	BROWNING MARTHA
220 Terrace	Buffalo	1402001116100003001100	414	Hotel	BUFFALO GRAND HOTEL INC

561 William	Buffalo	1402001116600004001120	210	1 Family Res	MCCRAY TIMOTHY W &
343 Bristol	Buffalo	1402001117500002007000	220	2 Family Res	WILLIAMS JERMALE
934 Clinton	Buffalo	1402001117600002040000	482	Det row bldg	CRILL LINDSEY R
891 Clinton	Buffalo	1402001117600005009000	482	Det row bldg	HUSSEIN ASSEIL
476 Seneca	Buffalo	1402001118100008019100	331	Com vac w/imp	SENECA MYRTLE LLC
845 Eagle East	Buffalo	1402001118300005001000	210	1 Family Res	CRILL LINDSEY R
878 Division South	Buffalo	1402001118300006002000	710	Manufacture	CRILL LINDSEY R
143 Fillmore	Buffalo	1402001118400002010000	710	Manufacture	CRILL LINDSEY
616 Howard	Buffalo	1402001121300003007000	449	Other Storage	COMPLETE CONSTRUCTION
34 Rommel	Buffalo	1402001122200004006000	210	1 Family Res	JONES VANESSA
1421 Broadway	Buffalo	1402001122300009001000	482	Det row bldg	TINGH LONG LLC
1347 Broadway	Buffalo	1402001122300011008000	482	Det row bldg	PRATT ADRIAN
79 Hirschbeck	Buffalo	1402001122400004045000	220	2 Family Res	MANCZAK STEPHEN
1499 Broadway	Buffalo	1402001122400007004000	482	Det row bldg	ASSETS DEVELOPMENTS LLC
142 Reiman	Buffalo	1402001122600003025000	220	2 Family Res	CORRINE ENTERPRISES INC
393 Ideal	Buffalo	1402001122600005031000	220	2 Family Res	RUDOLPH TONY
1253 Broadway	Buffalo	1402001123000004004000	482	Det row bldg	1253 BROADWAY LIMITED
107 Peck	Buffalo	1402001123100004005000	220	2 Family Res	LECHAIM NORTH PORT LLC
49 Swinburne	Buffalo	1402001123100006014000	220	2 Family Res	KYSER STEPHEN B
229 Ashley	Buffalo	1402001123100007004000	220	2 Family Res	HAYES LAVERNE
44 Peck	Buffalo	1402001123100009014000	220	2 Family Res	EVANS RICHARD J
34 Deshler	Buffalo	1402001123200001018000	311	Res vac land	JOHNSON KATHLEEN G
32 Deshler	Buffalo	1402001123200001019000	311	Res vac land	ANDERSON ANNIE MAE
95 Armbruster	Buffalo	1402001123200005029000	220	2 Family Res	SAULTER NEIL
59 Reiman	Buffalo	1402001123400003001000	210	1 Family Res	WLODARSKI ROSE G (LE);
45 Stanley	Buffalo	1402001124100002011000	449	Other Storage	NEWCO BUILDING INC
113 Regent	Buffalo	1402001124100003018000	210	1 Family Res	DINGEN HOLDINGS LLC
950 Lovejoy	Buffalo	1402001124100004052000	210	1 Family Res	MERCADO NICOLAS HUSBAND
205 Benzinger	Buffalo	1402001124200004037000	210	1 Family Res	PETERS WILLIAM M JR.
242 Davey	Buffalo	1402001124200005014000	210	1 Family Res	HONESTY PROPERTY MANAGEMENT
201 Davey	Buffalo	1402001124300004037000	210	1 Family Res	KIRJANOW STEPHEN M
221 Davey	Buffalo	1402001124300004043000	220	2 Family Res	MARZEC JACOB
1277 Bailey	Buffalo	1402001124900001062000	220	2 Family Res	ALSHEBLI MAY KHALIFA A
121 Benzinger	Buffalo	1402001125000004026000	210	1 Family Res	FERRARA PAUL
41 Ludington	Buffalo	1402001125700001009000	220	2 Family Res	BOEV ALEXEY
71 Greene	Buffalo	1402001125700002050000	210	1 Family Res	ORLOWSKI JAMES M & W
41 Gold	Buffalo	1402001125800004045000	210	1 Family Res	YOUNG GLORIA
174 Metcalfe	Buffalo	1402001126100005007000	311	Res vac land	JORDAN GLORIA
51 Thomas	Buffalo	1402001126100005031000	220	2 Family Res	HEDRICK NIKOLE M
117 Jones	Buffalo	1402001126900002020000	220	2 Family Res	HAYES ANTHONY
34 Lewis	Buffalo	1402001126900004014000	210	1 Family Res	KORKOWICZ WILLIAM R
141 Bushnell	Buffalo	1402001127800003038100	710	Manufacture	141 BUSHNELL LLC
30 Manitoba	Buffalo	1402001127800004001000	449	Other Storage	RAKAN TALHA LLC
61 Orlando	Buffalo	1402001221200001028000	210	1 Family Res	ROGERS STEPHANIE
20 Clifford	Buffalo	1402001223500004031000	220	2 Family Res	ELZAHIRI AHMED JABR
26 St Stephens	Buffalo	1402001225000004019000	281	Multiple res	HINSON LATOSHA
124 Smith	Buffalo	1402001225000005008000	220	2 Family Res	GUTOWSKI JUDITH M
117 Prenatt	Buffalo	1402001225100003002100	464	Office bldg.	PRENATT CORPORATION
187 Smith	Buffalo	1402001225100003037000	210	1 Family Res	PETTENGILL LYNN C
164 Smith	Buffalo	1402001225100004021000	210	1 Family Res	KEARNS JAMES A & W
51 Hayes	Buffalo	1402001230900004002000	710	Manufacture	HAYES PLACE MANAGEMENT GRP INC
78 Roberts	Buffalo	1402001231000002030000	710	Manufacture	PAUL J GALLO CONTRACTING
1706 Seneca	Buffalo	1402001231400002036000	220	2 Family Res	TERRAY DOUGLAS
1331 Clinton	Buffalo	1402001232200004008000	482	Det row bldg	LMC DEVELOPMENT GROUP LLC
295 Babcock	Buffalo	1402001232900003040000	311	Res vac land	AMERICAN HOOD AND WE DO IT ALL
141 Milton	Buffalo	1402001233000004001000	340	Vacant indus	CAMPANELLA CHARLES
65 Kirkover	Buffalo	1402001233100001024000	210	1 Family Res	GULLO JENNIFER
35 Weaver	Buffalo	1402001233400006027000	220	2 Family Res	DINGEN HOLDINGS LLC
1981 Clinton	Buffalo	1402001233400007035000	482	Det row bldg	RAMOS ROBERTO
184 Babcock	Buffalo	1402001233700002016000	281	Multiple res	CARR JOHN E
60 Imson	Buffalo	1402001233700003011000	220	2 Family Res	AGARWAL RAJ

39 Lester	Buffalo	1402001233800003024000	210	1 Family Res	TRZASKA RAYMOND & W
115 Weiss	Buffalo	1402001234100005043000	210	1 Family Res	EDWARDS TIAUANA M
187 Weimar	Buffalo	1402001234200001022000	210	1 Family Res	DINGEN HOLDINGS LLC
278 Fenton	Buffalo	1402001234200003013000	220	2 Family Res	POWER INDUSTRIES LLC
207 Barnard	Buffalo	1402001234200003050000	210	1 Family Res	GOSPODARSKI EDW & W
239 Holly	Buffalo	1402001234200005033000	210	1 Family Res	CARTONIA JOHN
50 Littell	Buffalo	1402001234700001012000	210	1 Family Res	LEHSTEN CHARLES H & W
23 Weiss	Buffalo	1402001234900005025000	230	3 Family Res	WNYMRE LLC
79 Barnard	Buffalo	1402001235000003034000	210	1 Family Res	DINGEN HOLDINGS LLC
29 Melvin	Buffalo	1402001235500002009000	281	Multiple res	MATHEWSON JOHN W JR
116 Sage	Buffalo	1402001235700001021000	220	2 Family Res	REVITAL DROR STEINBERG LLC
24 Juniata	Buffalo	1402001236400001007000	220	2 Family Res	STANTON ANGEL
1767 Seneca	Buffalo	1402001236400006017000	482	Det row bldg	RAMOS ROBERT JTROS
20 Armin	Buffalo	1402001236500001069000	210	1 Family Res	NATIONWIDE DEVELOPMENT INC
1409 South Park	Buffalo	1402001236900004003000	432	Gas station	1409 SOUTH PARK HOLDINGS LLC
72 Hammerschmidt	Buffalo	1402001237200002035000	220	2 Family Res	HONESTY PROPERTY MANAGEMENT
17 Armin	Buffalo	1402001237200004001000	210	1 Family Res	FUCHS JESSICA
1911 Seneca	Buffalo	1402001237200005029000	482	Det row bldg	ALI TAHA
98 Mineral Spring	Buffalo	1402001237300002035000	220	2 Family Res	R & E BATIM LLC
1923 Seneca	Buffalo	1402001237300007006000	482	Det row bldg	AMABILE ANTHONY
108 O Connor	Buffalo	1402001237700001018000	210	1 Family Res	WHITENER DARLENE
7 Boone	Buffalo	1402001237700003009000	210	1 Family Res	BALDUCCI LARRY M JR.
18 Lilac	Buffalo	1402001237800001017000	210	1 Family Res	KESSEL JOHN J
661 Hopkins	Buffalo	1402001237800001030000	210	1 Family Res	WILS RALPH C & ROSE M
21 Alamo	Buffalo	1402001237800006035000	220	2 Family Res	CHARITY HOLDINGS LLC
33 Good	Buffalo	1402001237800008008000	210	1 Family Res	PILAT ALAN
8 Ryan South	Buffalo	1402001238100001019000	220	2 Family Res	FIRST AMERICAN PROPERTIES LLC
58 Ryan South	Buffalo	1402001238100001031000	210	1 Family Res	TURNER RONNIE
82 Geary	Buffalo	1402001238100003017000	220	2 Family Res	JOHNSON KARL
169 Southside	Buffalo	1402001332300003019000	210	1 Family Res	RAMOS ROBERTO
111 Southside	Buffalo	1402001332300007035000	281	Multiple res	WESTCOTT GLENN
115 Southside	Buffalo	1402001332300007036000	220	2 Family Res	RAMOS ROBERTO
144 Kenefick	Buffalo	1402001332400010025000	220	2 Family Res	HUSBAND MICHAEL
52 Princeton	Buffalo	1402001332500002007000	220	2 Family Res	COYLE PATRICK
2256 Seneca	Buffalo	1402001332600004016000	482	Det row bldg	KRAFT DAVID BENJAMIN
26 Seneca Pksd	Buffalo	1402001332600005021000	220	2 Family Res	TUYIZERE CHRISTIAN
107 Koester	Buffalo	1402001333000003001000	210	1 Family Res	MANFREDO CRISTINA M
124 Kenefick	Buffalo	1402001333200001007000	210	1 Family Res	KOWAL JOSEPH S & W
130 Crystal	Buffalo	1402001333800003060000	210	1 Family Res	LIS DOUGLAS A
90 Crystal	Buffalo	1402001333800003071000	210	1 Family Res	KLEIN THOMAS E
1024 Tiff	Buffalo	1402001333900003033000	210	1 Family Res	DONOWICK MARK E
200 Crystal	Buffalo	1402001333900005021000	210	1 Family Res	HOCHSTINE DONALD & ELAINE
36 Wildwood	Buffalo	1402001334300006014000	220	2 Family Res	EWEN MATTHEW A
195 Lockwood	Buffalo	1402001334700005008000	210	1 Family Res	KAIL AKEEL
202 Lockwood	Buffalo	1402001334700006017000	220	2 Family Res	PUENTE-DUANY NICOLAS
143 Woodside West	Buffalo	1402001335400003033000	210	1 Family Res	COTTOM HORTENCE BELL JT
193 Altruria	Buffalo	1402001335500001010000	210	1 Family Res	DOUGLAS RONALD
58 Sheffield	Buffalo	1402001335500002031000	311	Res vac land	AVENT ALVIN R JR
2042 South Park	Buffalo	1402001335500002044000	482	Det row bldg	ALMADRAHI ALI H. N.
144 Harding	Buffalo	1402001335600004058000	210	1 Family Res	HEBERT SUZANNE
337 Woodside	Buffalo	1402001335700003008000	210	1 Family Res	ORMOND PATRICIA A
16 Larabee	Buffalo	1402001336200003008000	210	1 Family Res	KOCH CHRISTOPHER
20 Zollars	Buffalo	1402001337000005069000	210	1 Family Res	WHEELER GARY L
16 Hines	Buffalo	1402001337900001014000	210	1 Family Res	DOUGLAS RONALD
67 Ingham Ave	Lackawanna	1409001414400003014000	220	2 Family Res	HIGHLAND PROPERTIES OF BUFFALO
54 Wilson St	Lackawanna	1409001415100004041000	210	1 Family Res	BLACKBURN TANYA
55 Pearl Ave	Lackawanna	1409001415100005017100	210	1 Family Res	MCMILLAN FLORA H
119 Ingham Ave	Lackawanna	1409001415200006012000	210	1 Family Res	19 WASSON LLC
173 Holbrook St	Lackawanna	1409001416000004003100	230	3 Family Res	HUSSEIN ARAHAB
108 Swan St	Lackawanna	1409001416700001041000	311	Res vac land	SIUTA ANTHONY D
56 Jackson Ave	Lackawanna	1409001418300001013000	220	2 Family Res	CATUZZA LARRY F

20 Beech St	Lackawanna	1409001418300003014000	210	1 Family Res	DELMONT CAROL
32 Lincoln Ave	Lackawanna	1409001418300005028000	210	1 Family Res	BROS PROS INVESTMENT FIRM INC
68 Walnut St	Lackawanna	1409001418300005040000	210	1 Family Res	KAMINSKI PAUL JOSEPH
2752 Hamburg Tpke	Lackawanna	1409001418300006029000	210	1 Family Res	PARSONS DENNIS
76 Jackson Ave	Lackawanna	1409001418400001001000	230	3 Family Res	CATUZZA LAWRENCE
8 Elm St	Lackawanna	1409001418400001014000	210	1 Family Res	THOMAS PAUL L
14 Elm St	Lackawanna	1409001418400001016000	210	1 Family Res	JOHNSON RICHARD A JR.
79 Jackson Ave	Lackawanna	1409001418400002002000	230	3 Family Res	CATUZZA LAWRENCE
140 Madison Ave	Lackawanna	1409001418400003015000	210	1 Family Res	LING DONNA J
73 Magnolia St	Lackawanna	1409001420700005016100	210	1 Family Res	ZAWISTOWSKI ANTHONY P JR.
25 Baker Ct	Lackawanna	1409001420700008012000	220	2 Family Res	BANASZAK EUGENE T
6 W Elmview Ave	Lackawanna	1409001421100005001000	210	1 Family Res	MOORE JUDITH A LIFE USE
25 Fernald Ave	Lackawanna	1409001421200004004000	210	1 Family Res	KAID BUSHRAA
1 St Anthony Dr	Lackawanna	1409001421500007009000	220	2 Family Res	HIGHLAND PROPERTIES OF BUFFAL INC.
23 Fisher Rear Rd	Lackawanna	1409001421600004029210	312	Vac w/imprv	TEDESCO NELSON
3204 South Park Ave	Lackawanna	1409001421800001001000	281	Multiple res	IMANI LEWIS
73 Dorrance Ave	Lackawanna	1409001422300001008100	210	1 Family Res	COUSINS VANCE
23 Maple St	Lackawanna	1409001422300001013000	210	1 Family Res	HALEY DONALD P LIFE USE
43 Parkview Ave	Lackawanna	1409001423100001012000	281	Multiple res	ALHADDAD ABDULHAMEED
1268 Electric Ave	Lackawanna	1409001423800005025000	220	2 Family Res	FOUR BROTHERS OF WNY INC.
24 Berry Ave	Lackawanna	1409001423800006016100	210	1 Family Res	O'CONNOR PETER
16 Michaels Pl	Lackawanna	1409001424500001033000	210	1 Family Res	OLIVIERI ANTHONY P
37 Nelson Pl	Lackawanna	1409001424500002009000	220	2 Family Res	ALIA ADINA PROPERTIES LTD
71 Franklin St	Lackawanna	1409001424500002018000	220	2 Family Res	ALSHAWAI MOHSIN
23 Michaels Pl	Lackawanna	1409001424500005007000	210	1 Family Res	GABL ROBIN
145 Center St	Lackawanna	1409001424500005011120	210	1 Family Res	BLACKBURN TANYA
34 Clinton St	Lackawanna	1409001425300002014000	210	1 Family Res	PRZYBYSZEWSKI WANDA LIFE USE
1431 Electric Ave	Lackawanna	1409001425400002015000	220	2 Family Res	CLIFFORD DANIEL
192 Kirby Ave	Lackawanna	1409001426200004031000	210	1 Family Res	BALDWIN JEANNE
86 Modern Ave	Lackawanna	1409001427000003039000	220	2 Family Res	HOSSAN MOHAMMAD M
56 Modern Ave	Lackawanna	1409001427000003048100	210	1 Family Res	CHOWDHURY SULEMAN
3167 South Park Ave	Lackawanna	1409001427000004027100	482	Det row bldg	JAD SPECIALTY
156 Milnor Ave	Lackawanna	1409001427800005042000	220	2 Family Res	MANOLIS CHRISTINE T
87 Roland Ave	Lackawanna	1409001427800006004100	210	1 Family Res	BANDICH DONNA L
105 Cleveland Ave	Lackawanna	1409001510500003047100	210	1 Family Res	MERCADO LANCE
29 Kennedy Dr	Lackawanna	1409001510800006004000	210	1 Family Res	PILARSKI JOHN III
95 Firestone St	Lackawanna	1409001510800008012100	220	2 Family Res	LENARTOWICZ RICHARD
40 Kohler St	Tonawanda	1416000385900005009000	210	1 Family Res	CLAYBURG DAWN
63 Bouck St	Tonawanda	1416000386000004022000	220	2 Family Res	WOODS RAYMOND
378 Fletcher St	Tonawanda	1416000386800008015000	210	1 Family Res	RIZZO DAWN
57 Grant St	Tonawanda	1416000395500002003000	210	1 Family Res	MACLEOD MARTHA
208 Main St	Tonawanda	1416000396100003012000	230	3 Family Res	SHAMROCK BRIAN
212 Main St	Tonawanda	1416000396100003013000	210	1 Family Res	SHAMROCK BRIAN
46 Harriet St	Tonawanda	1416000396300004028000	210	1 Family Res	MILLER ALAN P
238 Delaware St	Tonawanda	1416000397000003010000	210	1 Family Res	KESSINGER BRANDON C
31 Broughton Ct	Tonawanda	1416000397000003036000	210	1 Family Res	MCCARTHY LETA M
265 Delaware St	Tonawanda	1416000397100005001000	486	Mini-mart	BAIG AMJAD
44 Prospect Ave	Tonawanda	1416000520800001002000	210	1 Family Res	ABDELHAY GIHAD
44 Dexter St	Tonawanda	1416000532100006003000	210	1 Family Res	HOLMES DORIS M
50 Mullen St	Tonawanda	1416000533000004011000	210	1 Family Res	ANDRZEJEWSKI JOSEPH M
1476 Mechanic St	Alden	1420011081900007004121	210	1 Family Res	MCALLISTER STEVEN J
1443 Elm St	Alden	1420011081900007014000	210	1 Family Res	STOCKWEATHER TIMOTHY J
13352 Park St	Alden	1420011082000003019000	210	1 Family Res	FRAKER TODD
1647 Crittenden Rd	Alden	1420011082000003025000	210	1 Family Res	MIKOS RANDALL
12971 Broadway	Alden	1420011190600002009000	280	Res Multiple	WIGENT ROSE MARIE
1481 Westcott Ave	Alden	1420011190800002024000	210	1 Family Res	KELLNER PAUL K
12906 Genesee St	Alden	1420890860000004013120	242	Rurl res&rec	GORMAN KARLA A
12178 Walden Ave	Alden	1420890960000003034000	433	Auto body	DROGI JOHN M JR
3172 Zoeller Rd	Alden	1420890960100001014100	210	1 Family Res	SHAGGY TIN LLC
0 Genesee St	Alden	1420890970000002003000	311	Res vac land	CAMPANELLA CHARLES J
13287 Genesee St	Alden	1420890970000002006000	210	1 Family Res	VEIHDEFFER RICHARD L JR

11239 Kieffer Rd	Alden	1420891070000005040000	210	1 Family Res	ZIELINSKI ARLENE
2160 Sandridge Rd	Alden	1420891070200001003000	311	Res vac land	OKAL ESTATE JUNE C
1722 Sandridge Rd	Alden	1420891070400001030000	210	1 Family Res	SMITH JAY MICHAEL
12472 North Rd	Alden	1420891080000001015100	210	1 Family Res	GRUSZIECKI DENNIS F
1331 Two Rod Rd	Alden	1420891180000002009000	433	Auto body	HOLMES BRIAN
11607 Broadway	Alden	1420891181000003002000	431	Auto dealer	KOSCHUK PETER
581 Creekside Dr	Alden	1420891181800002039000	311	Res vac land	US BANK NATIONAL ASSOCIATION
0 Exchange St	Alden	1420891190000004002000	321	Abandoned ag	DENI FRANK
1201 Sandridge Rd	Alden	1420891190500001024000	210	1 Family Res	SERRA PATRICIA
1053 Three Rod Rd	Alden	1420891190900001008000	210	1 Family Res	CHESTER ROBIN I
652 Countyline Rd	Alden	1420891200000002017110	210	1 Family Res	SCAPILLATO CYNTHIA A
279 Four Rod Rd	Alden	1420891290000003015000	210	1 Family Res	PRZESIEK SCOTT
102 Farber Ln	Amherst	1422010691700006028000	210	1 Family Res	BLACK YASMINE
51 S Ellicott St	Amherst	1422010810500002015000	210	1 Family Res	GURNEY JENIPHER S
1604 Wehrle Dr	Amherst	1422010811000002015000	220	2 Family Res	PECORARO JEFFREY T H/W
1461 Campbell Blvd	Amherst	1422890150000002016200	311	Res vac land	SECRETARY OF HOUSING AND
4655 Millersport Hwy	Amherst	1422890160000004002112	322	Rural vac>10	WILLIAM D MOSES LIFEESTATE
2825 Tonawanda Creek	Amherst	1422890160100002011000	210	1 Family Res	PLATTER JAMES R &
1085 New Rd	Amherst	1422890160200001019000	210	1 Family Res	HAWKINS MICHAEL J
77 E Summerset Ln	Amherst	1422890261000002003000	210	1 Family Res	CROFT TRACY M
219 N French Rd	Amherst	1422890261900002002000	311	Res vac land	BENHATZEL PAUL
1454 N French Rd	Amherst	1422890271500003020000	210	1 Family Res	BISCOTTO MELISSA M
4190 Millersport Hwy	Amherst	1422890280000002051000	311	Res vac land	JACOBS RICHARD TRUST
2408 N French Rd	Amherst	1422890281400004016000	210	1 Family Res	SMITH LEDELL &
1454 Charlesgate Cir	Amherst	1422890283300001038000	210	1 Family Res	MACAULAY JONATHAN
457 Willow Ridge Dr	Amherst	1422890400400001029000	330	Vacant comm	CAPOZZI MICHAEL JR & ONE
Ellicott Creek Pkwy	Amherst	1422890400400002023000	311	Res vac land	PITTON GORDON W & W
136 Wayne Ave	Amherst	1422890400600006001000	210	1 Family Res	ROBINSON JO IRENE
2551 Sweet Home Rd	Amherst	1422890400800002025000	220	2 Family Res	PROCYSHYN FRANK JACOB JR
40 Charter Oaks Dr Unit	Amherst	14228904076000010030001	411	Apartment	PAPACHATZIS MARIE
790 Dodge Rd	Amherst	1422890410700003003000	620	Religious	UNIVERISITY BAPTIST CHURCH
60 Deer Ridge	Amherst	1422890411500002008000	210	1 Family Res	KOMPSON DAVID T &
227 Crestwood Ln	Amherst	1422890412000002017000	210	1 Family Res	WOOD E MARSHALL JR &
935 Casey Rd	Amherst	1422890421200002086000	210	1 Family Res	HONTZ HARVAL H LIFEESTATE
216 Halston Pkwy	Amherst	1422890431700001009000	210	1 Family Res	APPLEWHITE MONICA J
4249 Maple Rd	Amherst	1422890547400003011000	464	Office bldg.	DALY RICHARD F
864 Sweet Home Rd	Amherst	1422890548200001010000	210	1 Family Res	PIETRZYK BRIAN & JTENW/ROS
2220 N Forest Rd	Amherst	1422890550100001015000	210	1 Family Res	BROWN WILLIAM ROMEAR
58 Heim Rd	Amherst	1422890550700001002100	210	1 Family Res	CALLEN BARBARA
122 Old Farm Cir	Amherst	1422890550800005014000	210	1 Family Res	WNY 18 LLC
221 Ranch Trail	Amherst	1422890551200008033000	210	1 Family Res	MICIELI MATTHEW
30 Foxcroft Ln	Amherst	1422890551900002016000	210	1 Family Res	MOSKOS TOULA H/W
100 Cottonwood Dr	Amherst	1422890560500006017000	210	1 Family Res	HIGHLAND PROPERTIES OF BUFFALO
105 Chapel Woods	Amherst	1422890560700002016000	210	1 Family Res	ARTHUR MICHAEL &
22 Eastwick Dr	Amherst	1422890561000006003000	210	1 Family Res	HERR KIMBERLY J H/W
105 Ponderosa Dr	Amherst	1422890561300007022000	210	1 Family Res	RUH TERRI L
1932 Maple Rd	Amherst	1422890561900001025000	210	1 Family Res	COOPER EULA M
Hunt Club Cir	Amherst	1422890570500003001200	311	Res vac land	RURAL LAND CO INC
4757 N Bailey Ave	Amherst	1422890670700003003000	210	1 Family Res	ZAFAR FAREEHA
98 Rosemont Dr	Amherst	1422890670800007007000	210	1 Family Res	MALONE JAMES R LIFEESTATE
431 N Ivyhurst Rd	Amherst	1422890671200003022000	210	1 Family Res	MCGRATH PAUL J &
193 Dellwood Rd	Amherst	1422890671200004023000	210	1 Family Res	MOHAMMEDI JASSIM AL
18 Dellwood Rd	Amherst	1422890671600002014000	210	1 Family Res	AL-MOHAMMEDI JASSIM
364 N Ivyhurst Rd	Amherst	1422890671600002039000	210	1 Family Res	GRATIA JOSE F REMAINDER
173 Leonore Rd	Amherst	1422890674700009022000	210	1 Family Res	SINGH DEEP
151 Carmen Rd	Amherst	1422890674800004011000	210	1 Family Res	HUEBSCH THOMAS M
4424 Bailey Ave	Amherst	1422890674900001013000	482	Det row bldg	4424 NORTH BAILEY LLC
4429 Bailey Ave	Amherst	1422890674900002033000	210	1 Family Res	ELDERWOOD SURPLUS
11 Hemlock Rd	Amherst	1422890675000004046000	210	1 Family Res	LEO GARY
64 Alberta Dr	Amherst	1422890675600002006000	210	1 Family Res	FALISE MARIANO J
151 Mapleview Dr	Amherst	1422890676400003034000	210	1 Family Res	MATELIANO SALVATORE V

262 Rosedale Blvd	Amherst	1422890676500003010000	210	1 Family Res	RICHARDSON MICHAEL S
25 Mapleview Dr	Amherst	1422890677200003031000	210	1 Family Res	SCANDURRA AYANA LIFEESTATE
4060 Bailey Ave	Amherst	1422890678100001010000	210	1 Family Res	LEO GARY L
395 Frankhauser Rd	Amherst	1422890680500001004000	210	1 Family Res	WATERS CAROL H/W
142 Siegfried Dr	Amherst	1422890680700002018000	210	1 Family Res	BUDZINSKI NANCY K
71 Bridle Path	Amherst	1422890680800003009000	210	1 Family Res	CHUDY CAROL J
3844 Sheridan Dr	Amherst	1422890680900001011000	330	Vacant comm	SUPERICAN INC
454 Campus Dr	Amherst	1422890680900002014000	210	1 Family Res	WRIGHT LAURA
4100 Sheridan Dr	Amherst	1422890680900005001100	414	Hotel	SHERIDAN DRIVE LAND LLC
4764 Sheridan Dr	Amherst	1422890681200001009000	210	1 Family Res	SINGH PARAMJIT
335 N Forest Rd	Amherst	1422890681500003026200	311	Res vac land	RAGUSA ARIANA
20 Park Lane Ct	Amherst	142289068150000901300020	411	Apartment	EVANS FRANK G JR &
136 Westchester Rd	Amherst	1422890681500012035000	311	Res vac land	PERCY JOHN G JR
251 N Union Rd	Amherst	1422890682000008002000	210	1 Family Res	NOAH DONALD G &
6430 Main St	Amherst	1422890690400001008110	330	Vacant comm	VILLAGE PARK ASSOCIATES LLC
144 Meadowview Ln	Amherst	1422890690600001001000	210	1 Family Res	UPPER NY ANNUAL CONFERENCE
267 Presidio Pl	Amherst	1422890690600008030100	210	1 Family Res	NES LLC
63 Oakland Rd	Amherst	1422890691800002012000	210	1 Family Res	ORDWAY CATHLEEN
67 S Youngs Rd	Amherst	1422890691800004024200	311	Res vac land	ADAMY JOSEPH F
178 High Park Blvd	Amherst	1422890790800002025000	210	1 Family Res	REILLY EMMETT L &
95 North Dr	Amherst	1422890791600001048000	210	1 Family Res	HALL TIMOTHY
48 Four Seasons	Amherst	1422890791600002006000	311	Res vac land	SESSUM MAURICE T
3934 Bailey Ave	Amherst	1422890792500001008000	220	2 Family Res	MIHIDUKULASOORIYA NIYOMI TENINCOM
131 Callodine Ave	Amherst	1422890792500001022000	210	1 Family Res	JBW PRICISE DEVELOPMENT LLC
165 Niagara Falls Blvd	Amherst	1422890793100003025000	210	1 Family Res	HUUSAIN MOHAMMAD Q &
88 Capen Blvd	Amherst	1422890793100004021000	311	Res vac land	EALLES RICHARD B
26 Harwood Dr	Amherst	1422890800900012032000	210	1 Family Res	HENDEE ELIZABETH
300 Berryman Dr	Amherst	1422890800900015008000	210	1 Family Res	KRAUS EDWARD J
273 Washington Hwy	Amherst	1422890800900015046000	210	1 Family Res	ORTOLANI JOHN S
289 Huxley Dr	Amherst	1422890801400005010000	210	1 Family Res	CISEK JOHN P JR & W
333 Lamarck Dr	Amherst	1422890801400006020000	210	1 Family Res	STITES JAMES &
373 Lamarck Dr	Amherst	1422890801400006027000	210	1 Family Res	BROWNSTEIN BENJAMIN &
1165 Wehrle Dr	Amherst	1422890810300004002000	482	Det row bldg	1165 WEHRLE LLC
7138 Transit Rd	Amherst	1422890820500006001000	484	1 use sm bld	SCHULTZ ROBERT M
0 North St	Aurora	1424011641600002053100	311	Res vac land	HAGER & SONS INC.
0 South Grove St	Aurora	1424011642000011013000	449	Other Storage	LYDELL BOICE
54 Walnut St	Aurora	1424011642000011029000	210	1 Family Res	LYDELL BOICE
28 Olean St	Aurora	1424011760500002049000	220	2 Family Res	MARKS DUSTIN JAMES
0 Linden Ave	Aurora	1424011760900001030000	311	Res vac land	YOUNG JAMES I JR
0 Reiter Rd	Aurora	1424891650000001019220	311	Res vac land	QUALIANA CAROLINE
1196 Big Tree Rd	Aurora	1424891650000001028210	281	Multiple res	CARDEA AT TWIN ELMS LLC
491 Grover Rd	Aurora	1424891740000002020110	210	1 Family Res	BAILEY TALIA
337 Davis Rd	Aurora	1424891740300002017000	210	1 Family Res	HAMMER AMY
555 South St	Aurora	1424891751600001009000	210	1 Family Res	ALEXANDERS 46 INC
292 Elmwood Ave	Aurora	1424891761000002006000	281	Multiple res	FALLER WILLIS JR.
1447 Blakeley Rd	Aurora	1424891870000004016210	210	1 Family Res	MCINTYRE ROSS B L/E LIFE USE
0 Olean Rd	Aurora	1424891880100001001000	311	Res vac land	DALE VIRGINIA
112 Old Glenwood Rd	Aurora	1424891990100001026000	210	1 Family Res	BELZ SHARON L ESTATE
612 West Falls Rd	Aurora	1424891990400001004000	210	1 Family Res	ROESCH PAUL F
7181 Taylor Rd	Boston	1426002100200004034000	210	1 Family Res	CHARNOCK GARY E
7432 State Rd	Boston	1426002110400001028000	220	2 Family Res	GERWITZ DAVID
7123 State Rd	Boston	1426002111000002006000	210	1 Family Res	NEGRON ANGEL
0 Lower E HI	Boston	1426002120000002026000	314	Rural vac<10	MATRE BARRY THOMAS & RUTH
8505 Feddick Rd	Boston	1426002260000001030000	210	1 Family Res	CELKA FRANCIS
6385 Willow Dr	Boston	1426002260200003037100	240	Rural res	SMITH ALBERT
7118 Liebler Rd	Boston	1426002270000005044000	210	1 Family Res	NAPORA ELIZABETH W
8811 Rockwood Rd	Boston	1426002410000001001000	105	Vac farmland	MAZUR EDWARD
0 Shero Rd	Boston	1426002410000001002000A	105	Vac farmland	MAZUR EDWARD JR
8430 State Rd	Boston	1426002410800002003100	210	1 Family Res	DUFFY JOSEPH P
0 Boston Colden	Boston	1426002420000002043121	312	Vac w/imprv	MAZUR PAUL D
9291 Feddick Rd	Boston	1426002570000001033000	260	Seasonal res	9291 FEDDICK INC.

0 Zimmerman Rd	Boston	1426002570000002016312	311	Res vac land	BLOCHO MARCIA A
9287 State Rd	Boston	1426002580600003001121	471	Funeral home	WURTZ ELIZABETH A
0 State Rd	Boston	1426002580900001015000	311	Res vac land	PANNELLA GIORGIO
576 Commercial St	Brant	1428012661900001007000	210	1 Family Res	FARMER KARL
584 Commercial St	Brant	1428012661900001009000	210	1 Family Res	MOORE STACY L
840 Brant Farnham Rd	Brant	1428892660000002007000	240	Rural res	CROUSE BRIAN L
842 Brant Farnham Rd	Brant	1428892660000002008000	444	Lumber yd/ml	CROUSE ARTHUR L III
769 Brant Farnham Rd	Brant	1428892660000002026000	210	1 Family Res	CROUSE BRIAN L SR.
10575 Southwestern Blv	Brant	1428892670000004007000BB	474	Billboard	LAMAR ADVERTISING OF PENN
1407 Brant N C Rd	Brant	1428892840000001008000	210	1 Family Res	DEMARIA-THOMANN KRISTINE
1834 Milestrip Rd	Brant	1428892850000001017000	210	1 Family Res	EMPIRE ACQUISITION GROUP INC.
10843 Mile Block Rd	Brant	1428892850000001023100	210	1 Family Res	MAHONEY JOANNE E
2123 Broadway St	Cheektowaga	1430011018400002001000	485	>1use sm bld	BAUER ROBERT W JR
294 Michael Ave	Cheektowaga	1430011018400002009000	220	2 Family Res	MILLER JULIE M
2275 Broadway St	Cheektowaga	1430011027700003002000	210	1 Family Res	ROBINSON CAPRESHA
269 Boll St	Cheektowaga	1430011027700003024000	210	1 Family Res	MURSZEWski PATRICIA A
164 Rutland Ave	Cheektowaga	1430011027800002007000	210	1 Family Res	SCHULTZ PAUL P
185 Rutland Ave	Cheektowaga	1430011027800003002100	210	1 Family Res	ORZESZEK CAROL
328 Reiman St	Cheektowaga	1430011122800001018000	230	3 Family Res	MUZHNIK CORPORATION 55%
246 Halstead Ave	Cheektowaga	1430011122800003010000	210	1 Family Res	WHITE SHANE J
244 Atlantic Ave	Cheektowaga	1430011123500002007000	230	3 Family Res	MOON CHARMAINE
211 Wagner Ave	Cheektowaga	1430011123500002031000	220	2 Family Res	KOWAL CHRISTOPHER L
253 Atlantic Ave	Cheektowaga	1430011123500003041000	210	1 Family Res	DYWINSKI AMANDA
1330 Lovejoy St	Cheektowaga	1430011124300001014000	281	Multiple res	SCAROZZA LOUIS
131 Wagner Ave	Cheektowaga	1430011124300002019000	210	1 Family Res	DUNKOWSKI PETER P
31 Halstead Ave	Cheektowaga	1430011124400003015000	210	1 Family Res	MAHESWARAN SUBAS
8 Wagner Ave	Cheektowaga	1430011125100001014000	230	3 Family Res	HOL PROPERTY MANAGEMENT INC
23 Wagner Ave	Cheektowaga	1430011125100002024000	210	1 Family Res	CZUBAJ HENRY F
243 Curtiss St	Cheektowaga	1430011132100001033000	210	1 Family Res	BILES MICHAEL
156 Roland St	Cheektowaga	1430011132100004014100	220	2 Family Res	FIAL EUGENE P LIFE USE
219 Currier Ave	Cheektowaga	1430011132100004034000	210	1 Family Res	CZARNIAK THOMAS A
Harlem Rd	Cheektowaga	1430011132200004009000	311	Res vac land	LISOWSKI LARRY F
98 Boll St	Cheektowaga	1430011132900001012000	210	1 Family Res	BIELASKI THERESA
220 Gates St	Cheektowaga	1430011133000002024000	210	1 Family Res	MONUMENT OF FAITH
53 Boll St	Cheektowaga	1430011133700002018000	220	2 Family Res	EASLEY AMANDA
212 Claudette Ct	Cheektowaga	1430030921800013066000	210	1 Family Res	WIEDEMER JAMES A
477 Dick Rd	Cheektowaga	1430031030600009024000	210	1 Family Res	ALHARBI MAJDY A
100 Dean Rd	Cheektowaga	1430031030700003003000	210	1 Family Res	ANDRUSZKO LYNN
2640 George Urban Blvd	Cheektowaga	1430031030800001001100	485	>1use sm bld	CYCAN LLC
13 Caroline Ln	Cheektowaga	1430031031000001050000	210	1 Family Res	ANDRUSZKO HELEN L
374 S Creek Dr	Cheektowaga	1430031031000006017000	210	1 Family Res	CARUSO MARY JO LIFE USE
382 S Creek Dr	Cheektowaga	1430031031000006019000	210	1 Family Res	PEZZINO CAMILLE C
3117 Walden Ave	Cheektowaga	1430031031200011001100	433	Auto body	NOWAK JOSEPH S
50 Burkhardt Ave	Cheektowaga	1430031031200018013000	433	Auto body	JOHNSTON CHARLES
115 Chateau Ct	Cheektowaga	1430031031600002041000	210	1 Family Res	GIESE ELISABETH C
Broadway St	Cheektowaga	1430031031900001009000	330	Vacant comm	REGER ANTHONY M
4510 Broadway St	Cheektowaga	1430031037600001001100	411	Apartment	KOLKIEWICZ MARK
23 Lackawanna Ave	Cheektowaga	1430031037600006014120	210	1 Family Res	DOMBROWSKI DAVID J
184 Bigelow Pl	Cheektowaga	1430031038400002006000	230	3 Family Res	SHAGGY TIN LLC
165 Bigelow Pl	Cheektowaga	1430031038400003029000	220	2 Family Res	TREADWAY SANDRA A
41 Bostwick Pl	Cheektowaga	1430031040900004008000	210	1 Family Res	RUBACH JOHN D
3248 Walden Ave	Cheektowaga	1430031040900004013100	281	Multiple res	WOODS RAYMOND
137 Princeton Ave	Cheektowaga	1430031040900007017000	210	1 Family Res	RUSSELL JASON A
231 Canton St	Cheektowaga	1430031046900003014200	210	1 Family Res	SZRATTER DOLORES M LIFE USE
172 Kenview Blvd	Cheektowaga	1430890792000008025000	210	1 Family Res	KENVIEW GROUP LLC
166 Cleveland Dr	Cheektowaga	1430890792000008044000	210	1 Family Res	MOHAMED MOHAMED K
75 Cleveland Dr	Cheektowaga	1430890792000010013000	210	1 Family Res	SHIVENS WILLIAM A
76 Allendale Rd	Cheektowaga	1430890792000010036000	210	1 Family Res	O'BRIEN KATHLEEN A
219 Merrymont Rd	Cheektowaga	1430890801700004036000	210	1 Family Res	JACSPENEL LLC
37 Leroy Rd	Cheektowaga	1430890801700013018000	210	1 Family Res	KRAWCZYK ROBERT A
63 Highview Rd	Cheektowaga	1430890801700016013000	210	1 Family Res	EAGEN HEATHER

35 Cresthaven Dr	Cheektowaga	1430890801900001035000	210	1 Family Res	ROWELL DAMITRUS
44 Virginia Rd	Cheektowaga	1430890802000003016000	230	3 Family Res	ROBINSON DAVID J LIFE USE
178 Ellen Dr	Cheektowaga	1430890802000006001000	220	2 Family Res	WEDGWOOD MARGARET M
1349 Cleveland Dr	Cheektowaga	1430890802000012015000	210	1 Family Res	DENNY ROBERT W
171 Kenview Blvd	Cheektowaga	1430890806900001027000	210	1 Family Res	WRIGHT JACQUELINE D
26 Allendale Rd	Cheektowaga	1430890900800002005000	210	1 Family Res	JOHNSON LATASHA
62 Southgate Rd	Cheektowaga	1430890900800004036000	210	1 Family Res	ADAMS JEANETTE
75 Southgate Rd	Cheektowaga	1430890900800007015000	210	1 Family Res	MALARK MAUREEN A
Southgate Rd	Cheektowaga	1430890900800007036000	311	Res vac land	LAVIOLETTE KIP ALAN
124 Cedar Rd	Cheektowaga	1430890900800007053000	210	1 Family Res	COMBS NICOLE
41 Cedar Rd	Cheektowaga	1430890901200002002000	210	1 Family Res	JOHNSON LATASHA C
98 Campbell Rd	Cheektowaga	1430890901200002042000	210	1 Family Res	SPC GROUP LLC
61 Marne Rd	Cheektowaga	1430890906800004011000	220	2 Family Res	EQUITY TRUST COMPANY 50%
56 Eggert Rd	Cheektowaga	1430890907600001012000	210	1 Family Res	POPE-MOSS MICHEA L
66 Ivanhoe Rd	Cheektowaga	1430890907600002011000	210	1 Family Res	FRANKLIN DWANE
44 Marne Rd	Cheektowaga	1430890907600003010000	210	1 Family Res	DAVID FLORENCE
24 Marne Rd	Cheektowaga	1430890907600003020000	210	1 Family Res	K&R BUFFALO MANAGEMENT INC.
12 Marne Rd	Cheektowaga	1430890907600003026000	220	2 Family Res	MORRIS STEPHON
58 Preston Rd	Cheektowaga	1430890907600004013000	220	2 Family Res	CHEEVES AMERIAN
55 Marne Rd	Cheektowaga	1430890907600004053000	220	2 Family Res	POWELL RASHEEN
Carol Dr	Cheektowaga	1430890907600005013000	311	Res vac land	SIMPSON FREDERICK A
19 Preston Rd	Cheektowaga	1430890907600005027000	220	2 Family Res	HALTOVSKI MEIR
1583 E Delavan Ave	Cheektowaga	1430890908400002005000	220	2 Family Res	BUSENLEHNER GARY W JR
57 Barbara Pl	Cheektowaga	1430890908400002040000	210	1 Family Res	LENK JEAN L
44 Long Ave	Cheektowaga	1430890908400003006100	311	Res vac land	BENLIC
Harlem Rd	Cheektowaga	1430890910500005023000	484	1 use sm bld	REHMAN AZIZ UR
74 Cloverdale Rd	Cheektowaga	1430890910600010015000	210	1 Family Res	MCCADDEN TIMOTHY W
93 Gardenvale Dr	Cheektowaga	1430890910600014018000	210	1 Family Res	HARK DAVID LIFE USE
95 Woodridge Ave	Cheektowaga	1430890910600016039000	210	1 Family Res	MAGES JOSEPH G JR
33 Elaine Ct	Cheektowaga	1430890910700001004000	210	1 Family Res	BARBER CHRISTOPHER
767 Beach Rd	Cheektowaga	1430890910700005009000	210	1 Family Res	MENDOFIK CHRISTINA M
14 N Park Ave	Cheektowaga	1430890910800003016000	210	1 Family Res	STRAIT JEFFREY D
69 Danbury Dr	Cheektowaga	1430890910900003005000	210	1 Family Res	CUKAN SYLVIA M
69 Westbrook Dr	Cheektowaga	1430890910900005006000	210	1 Family Res	PELLETIER MICHELLE LEE
7 -9 Heather Rd	Cheektowaga	1430890911000003001000	220	2 Family Res	LORENC BRIAN M
270 Beale Ave	Cheektowaga	1430890911000008031000	210	1 Family Res	PETERS MAUREEN L
147 Seton Rd	Cheektowaga	1430890911000009001000	210	1 Family Res	KUHL KEVIN
111 Hemenway Rd	Cheektowaga	1430890911100009009000	210	1 Family Res	NOVAK PATRICIA K
929 Maryvale Dr	Cheektowaga	1430890911200003006100929	210	1 Family Res	SIENA BUILDERS INC
23 Shelby Dr	Cheektowaga	1430890911400006021000	210	1 Family Res	MATTISON RICHARD M
2940 Genesee St	Cheektowaga	1430890911800001014000	714	Lite Ind Manftr	GALLAGHER ROBERT
3044 Genesee St	Cheektowaga	1430890911800004001000	449	Other Storage	DORR ANDREW PHILLIP
48 Andres Pl	Cheektowaga	1430890911800009019000	210	1 Family Res	ABRAHAM KATHRYN
19 Toelsin Rd	Cheektowaga	1430890911800015017000	220	2 Family Res	MUDAR PAMELA
30 Clover Pl	Cheektowaga	1430890911900003029000	210	1 Family Res	HAPEMAN STEVEN M
47 Melcourt Dr W	Cheektowaga	1430890911900009032000	210	1 Family Res	ANTONICELLI PHILIP V
73 Southcrest Ave	Cheektowaga	1430890912000004013000	230	3 Family Res	JEANALLAN PROPERTIES LLC
161 Clover Pl	Cheektowaga	1430890912000009012000	210	1 Family Res	TURNER KAREN LYNN
48 St James Rd	Cheektowaga	1430890917800001007000	210	1 Family Res	GRAHAM JANIS E
34 St James Rd	Cheektowaga	1430890917800001011000	220	2 Family Res	DAVIS LISA C
35 St James Rd	Cheektowaga	1430890917800002031000	220	2 Family Res	JOHNSON LATASHA
2805 Genesee St	Cheektowaga	1430890917800005006000	449	Other Storage	CASTRONOVA ANTHONY
50 Grand Blvd	Cheektowaga	1430890917800005008000	210	1 Family Res	CASTRONOVA ANTHONY S
66 Surfside Pkwy	Cheektowaga	1430890921400001028000	210	1 Family Res	GONZALEZ SARAH L
228 Dean Rd	Cheektowaga	1430890921500003023000	210	1 Family Res	NOWICKI RONALD J SR
217 Orchard Pl	Cheektowaga	1430890921700004007210	220	2 Family Res	BOGDANETS BOGDAN
125 Harris Ct	Cheektowaga	1430890921700009022000	210	1 Family Res	NOWAK SUSAN LIFE USE
46 Harris Ct	Cheektowaga	1430890921700010026000	210	1 Family Res	MATIACIO GARY G 25%
157 Crandon Blvd	Cheektowaga	1430890921800002014000	210	1 Family Res	MUSSA MUSA A
86 Meadowlawn Rd	Cheektowaga	1430890921800009046000	220	2 Family Res	KUCZMANSKI ARTHUR
18 Diane Dr	Cheektowaga	1430890921800011054000	210	1 Family Res	BLACHOWSKI BRUCE J

86 Lou Ann Dr	Cheektowaga	1430890921900003010000	210	1 Family Res	POWELL JENNIFER M
0 Transit Rd	Cheektowaga	1430890931300010001110	330	Vacant comm	R M F HOLDING INC
26 Barbara Pl	Cheektowaga	1430891012800001004000	220	2 Family Res	EISS KEITH H
18 Normandy Ave	Cheektowaga	1430891012800004005000	210	1 Family Res	WOOD MICHELLE L
86 Herbert Ave	Cheektowaga	1430891013600004023000	210	1 Family Res	CLEMONS KRISTIAN
34 Markus Dr	Cheektowaga	1430891013600005008000	210	1 Family Res	HAWKINS JESSE C
2 Villa Moraine Dr	Cheektowaga	1430891013600010009000	220	2 Family Res	WILSON DEBORAH
107 Alpine Pl	Cheektowaga	1430891013600015009000	210	1 Family Res	HOBBS KENYA
118 Haller Ave	Cheektowaga	1430891015200003007000	210	1 Family Res	KHUSHI REALTY BUFFALO INC.
70 Hoerner Ave	Cheektowaga	1430891016000004004000	220	2 Family Res	AKHTER JASMIN
1080 Walden Ave	Cheektowaga	1430891016000004026000	220	2 Family Res	ABDULAZIZ MAHER A
65 Haller Ave	Cheektowaga	1430891016000006031000	210	1 Family Res	BULERA-ZELLER KIMBERLY
1025 Walden Ave	Cheektowaga	1430891016000008011000	220	2 Family Res	CARTER ROXANNE L
1029 Walden Ave	Cheektowaga	1430891016000008012000	482	Det row bldg	CARTER ROXANNE L
1089 Walden Ave	Cheektowaga	1430891016000008021000	482	Det row bldg	KHONDOKARRAHMAN LLC
3484 Union Rd	Cheektowaga	1430891020200001020000	483	Converted Res	NAGOWSKI JOSEPH R
V/L Anderson Rd	Cheektowaga	1430891020400001004110	330	Vacant comm	KABIR'S LLC
337 Mcnaughton Ave	Cheektowaga	1430891020600003032000	210	1 Family Res	MAGES CHERYL A
180 Nokomis Pkwy	Cheektowaga	1430891020800001040000	210	1 Family Res	WATSON SIDNEY E
16 Lloyd Dr	Cheektowaga	1430891020800007039000	220	2 Family Res	DIBENEDETTO VINCENT LIFE USE
254 Mcnaughton Ave	Cheektowaga	1430891021000001020000	210	1 Family Res	HANNE JACK W
15 Pendennis Pl	Cheektowaga	1430891022100005012000	210	1 Family Res	FRANK JONES ULANDA
156 David Ave	Cheektowaga	1430891022100006039000	210	1 Family Res	H.E.S. ENTERPRISE LLC
126 David Ave	Cheektowaga	1430891022100006046000	210	1 Family Res	COLSON JEFFREY C
116 David Ave	Cheektowaga	1430891022100006048000	220	2 Family Res	HAFI ARFE
159 David Ave	Cheektowaga	1430891022100007030000	220	2 Family Res	WISNIEWSKI RYAN
169 George Urban Blvd	Cheektowaga	1430891022200007004000	210	1 Family Res	GUROV NIKOLA
100 Kilbourne Rd	Cheektowaga	1430891022300003003000	210	1 Family Res	BAILLO RAUL
80 Kilbourne Rd	Cheektowaga	1430891022300003007000	210	1 Family Res	GALLAGHER ROBERT M
17 Southern Pkwy	Cheektowaga	1430891023000005002000	210	1 Family Res	CHUDZIK ROGER
70 Lindbergh Ct	Cheektowaga	1430891023100001018000	210	1 Family Res	MILLS JOSEPH P
32 Kemp Ave	Cheektowaga	1430891023800002026000	210	1 Family Res	MILIOTO ANGELO
132 Woodell Ave	Cheektowaga	1430891024500001009000	210	1 Family Res	HEJMANOWSKI MARK S
135 Hedwig Ave	Cheektowaga	1430891024500003040000	210	1 Family Res	FORHAD FOYEZUL
80 Reo Ave	Cheektowaga	1430891024500004017000	210	1 Family Res	ISLAM KHURSHEDA
129 Ridge Park Ave	Cheektowaga	1430891024500004035000	220	2 Family Res	ISIDORE GUY
143 Reo Ave	Cheektowaga	1430891024500005043000	230	3 Family Res	SIMRAH CORPORATION
73 Daniel Ave	Cheektowaga	1430891024600005011000	210	1 Family Res	BIEDRZYCKI KATHRYN
37 Woodell Ave	Cheektowaga	1430891025300002030000	210	1 Family Res	AMBELLAN GARY
23 A Ridge Park Ave	Cheektowaga	1430891025300004025000	210	1 Family Res	CLEGGETT JEAN M
50 Wanda Ave	Cheektowaga	1430891025300005005000	483	Converted Res	MARTIN KATRINNA
1205 Walden Ave	Cheektowaga	1430891025300006006000	281	Multiple res	HUMPHREY HENRY
1217 Walden Ave	Cheektowaga	1430891025300006010000	220	2 Family Res	SUNNY AFSANA AKHTER
1219 Walden Ave	Cheektowaga	1430891025300006011000	210	1 Family Res	SUNNY AFSANA AKHTER
1233 Walden Ave	Cheektowaga	1430891025300006012200	482	Det row bldg	VEIHDEFFER RICHARD L JR
1279 Walden Ave	Cheektowaga	1430891025300006018200	210	1 Family Res	TRIBUENELLA LYNNE
2410 Harlem Rd	Cheektowaga	1430891025400002001000	210	1 Family Res	PECKENPAUGH FRANCES E
36 Santin Dr	Cheektowaga	1430891030500001026000	210	1 Family Res	SERUGENDO DENIS
62 Deborah Ln	Cheektowaga	14308910305000010029000	210	1 Family Res	SALEH HAGARA SAEED
Walden Ave	Cheektowaga	1430891031300002010110	331	Com vac w/imp	WALDEN AVENUE PROPERTIES LLC
3914 -3 Broadway St	Cheektowaga	1430891031400002006112	449	Other Storage	BURT SHAWN R
3884 Broadway St	Cheektowaga	1430891031400002010000	465	Prof. bldg.	KAWINSKI BOHDAN J
388 Shanley St	Cheektowaga	1430891126700006003000	220	2 Family Res	ABEDIN MD J
Charles St	Cheektowaga	1430891126800001012000	311	Res vac land	HOOKER MATTHEW J
89 Colton St	Cheektowaga	1430891126800001037000	210	1 Family Res	PRZYBYLSKI ALFREDA C LIFE USE
Claude Dr	Cheektowaga	1430891126800003017000	311	Res vac land	JASKOWIAK TIMOTHY R
52 Claude Dr	Cheektowaga	1430891128400003004000	210	1 Family Res	BHAVANI ASSOCIATES LLC
22 Gruner Rd	Cheektowaga	1430891130100001005000	449	Other Storage	SCHULTZ ROBERT M
400 Kennedy Rd	Cheektowaga	1430891130600005004100	714	Lite Ind Manftr	SARALOR DEVELOPMENT INC.
158 Como Park Blvd	Cheektowaga	1430891130800002009000	210	1 Family Res	VERHOEVEN LLOYD
2990 Union Rd	Cheektowaga	1430891130800003015000	423	Snack bar	CARROLL BRIAN

35 Marie Ave	Cheektowaga	1430891131200001018000	220	2 Family Res	KOWAL CHRISTOPHER L
145 Como Park Blvd	Cheektowaga	1430891131200002008000	210	1 Family Res	PFEIFFER THOMAS R
Appletree Ct	Cheektowaga	1430891131200003009120	330	Vacant comm	GALLERIA VILLAGE CONDOMINIUMS
213 Raymond Ave	Cheektowaga	1430891134100002021000	210	1 Family Res	FILIPIAK BRUCE S
104 Vern Ln	Cheektowaga	1430891134200001006000	210	1 Family Res	CIEMNY DOROTHY L
71 Fairoaks Ln	Cheektowaga	1430891134200006041000	210	1 Family Res	SIRAGUSE MARIE A
Mansion Ave	Cheektowaga	1430891134700001001000	330	Vacant comm	ANCHOR INDUSTRIAL PARK LLC
139 Mansion Ave	Cheektowaga	1430891134700001003000	330	Vacant comm	DIPIZIO BERNARD
2600 William St	Cheektowaga	1430891135600001001111	484	1 use sm bld	2600 WILLIAM LLC
2686 William St	Cheektowaga	1430891135600005018000	210	1 Family Res	KOSCIELNY JEFFREY F
26 Columbus Ave	Cheektowaga	1430891135600008009000	210	1 Family Res	DIPIZIO BERNARD
55 Columbus Ave	Cheektowaga	1430891135600009001000	311	Res vac land	2600 WILLIAM LLC
66 St Felix Ave	Cheektowaga	1430891135600009002000	311	Res vac land	2600 WILLIAM LLC
62 St Felix Ave	Cheektowaga	1430891135600009003000	311	Res vac land	2600 WILLIAM LLC
58 St Felix Ave	Cheektowaga	1430891135600009004000	311	Res vac land	2600 WILLIAM LLC
54 St Felix Ave	Cheektowaga	1430891135600009005000	311	Res vac land	2600 WILLIAM LLC
50 St Felix Ave	Cheektowaga	1430891135600009006000	311	Res vac land	2600 WILLIAM LLC
46 St Felix Ave	Cheektowaga	1430891135600009007000	311	Res vac land	2600 WILLIAM LLC
83 Raymond Ave	Cheektowaga	1430891135700002026000	210	1 Family Res	SANDERS CAROLINE
1480 Harlem Rd	Cheektowaga	1430891136200002005000	220	2 Family Res	PIJANOWSKI RICHARD
95 Glidden St	Cheektowaga	1430891136200002017000	210	1 Family Res	PRZESTAWSKI MICHAEL P
246 Crisfield Ave	Cheektowaga	1430891136200003014000	210	1 Family Res	ZAMBOROWSKI JAMES A
1485 Harlem Rd	Cheektowaga	1430891136200003025000	220	2 Family Res	KOWAL CHRISTOPHER
232 Helen St	Cheektowaga	1430891136300004006000	210	1 Family Res	SCHURR JUSTIN T
275 Parker St	Cheektowaga	1430891137000006002000	210	1 Family Res	FELLINGER JOHN
Dingens St	Cheektowaga	1430891137700002019000	311	Vac w/imprv	WHALLEY MARY?
Dingens St	Cheektowaga	1430891137700002020000	311	Vac w/imprv	WHALLEY MARY?
50 Alaska St	Cheektowaga	1430891137700003014000	210	1 Family Res	KUSMIERZ ROSE B
1476 Como Park Blvd	Cheektowaga	1430891140800006007000	210	1 Family Res	REGER ANTHONY M
8 Park St	Cheektowaga	1430891140900004031000	210	1 Family Res	YOUNG HARRY
1276 Borden Rd	Cheektowaga	1430891141200001012000	210	1 Family Res	DUDZIAK PATRICIA LIFE USE
999 Borden Rd	Cheektowaga	1430891141600002002110	210	1 Family Res	999 BORDEN LLC
195 Losson Rd	Cheektowaga	1430891141700008012000	210	1 Family Res	CUDNEY EVELYN H
66 Dubonnet Dr	Cheektowaga	1430891142000004033000	210	1 Family Res	GOLONKA JOSEPH P
86 Dubonnet Dr	Cheektowaga	1430891142000004038000	210	1 Family Res	28 NAVEL LLC
47 Armond Ln	Cheektowaga	1430891142000008006000	210	1 Family Res	CARLSON GARY D
41 Freemont Ave	Cheektowaga	1430891150500009013100	210	1 Family Res	HOLLAND RUTH M LIFE USE
75 Shanley St	Cheektowaga	1430891232700009010000	220	2 Family Res	SAADAT INC.
75 Meadowbrook Pkwy	Cheektowaga	1430891232800004011000	210	1 Family Res	J & B CAPITAL PARTNERS INC.
51 Shanley St	Cheektowaga	1430891233500009021000	220	2 Family Res	CEDAR PROPERTY GROUP LLC
25 Meadowbrook Pkwy	Cheektowaga	1430891233600006017000	210	1 Family Res	TERRAY DOUGLAS
87 Fradine Dr	Cheektowaga	1430891250500005006000	220	2 Family Res	STANEV LUBA LIFE USE
79 E Rouen Dr	Cheektowaga	1430891250600004009000	210	1 Family Res	SCHULTZ PATRICIA M
0 L Borden Rd	Cheektowaga	1430891250800008027110	311	Res vac land	KOLKIEWICZ WALTER
15 Colette Ave	Cheektowaga	1430891250900012003000	210	1 Family Res	SHERER JONATHAN A
27 Gabrielle Dr	Cheektowaga	1430891250900014043000	210	1 Family Res	HALE DENISE
579 French Rd	Cheektowaga	1430891251000017002000	220	2 Family Res	KELLY SOPHIE A LIFE USE
75 Steven Dr	Cheektowaga	1430891251100013010000	210	1 Family Res	ROBERTS RAYMOND J
13 Pebble Creek Dr	Cheektowaga	1430891252900001001000213	210	1 Family Res	DEXTER TIMOTHY E
9855 Heroy Rd	Clarence	1432000060000005026200	283	Res w/Comuse	BRYK JOSHUA
8575 Wolcott Rd	Clarence	1432000170000003014311	311	Res vac land	KIBLIN DARRELL
9055 Wolcott Rd	Clarence	1432000180000002006100	311	Res vac land	PECORARO ANGELA
9095 Wolcott Rd	Clarence	1432000180000002009200	311	Res vac land	PECORARO PETER J
7367 Transit Rd	Clarence	1432000290000001007110	210	1 Family Res	DINATALE SALVATORE
9035 County Rd	Clarence	1432000301700002001311	311	Res vac land	CURRY KEVIN
9015 County Rd	Clarence	1432000301700002038000	311	Res vac land	CURRY KEVIN
0 Transit Rd	Clarence	1432000430500002016000	330	Vacant comm	D3 TRANSIT LLC
8085 Centre Ln	Clarence	1432000430500004026000	210	1 Family Res	BARKER WILLIAM
8060 Floss Ln	Clarence	1432000431300001004112	210	1 Family Res	ROSEN MICHAEL S
9668 Keller Rd	Clarence	1432000441100001016000	210	1 Family Res	CAITO CHRISTOPHER J
5562 Hidden Pines Ct	Clarence	1432000571000005010000	210	1 Family Res	LARKIN TERRY H

8575 Roll Rd	Clarence	1432000571100003001100	449	Other Storage	JFD HOLDINGS LP
0 Harris Hill Rd	Clarence	1432000571100003005200	330	Vacant comm	JFD HOLDINGS LP
0 Harris Hill Rd	Clarence	1432000571100003005300	330	Vacant comm	JFD HOLDINGS LP
5192 Eastbrooke Pl	Clarence	1432000571800003028120	210	1 Family Res	WASEH SHAHADAD POYA
8790 Greiner Rd	Clarence	1432000572000001010000	220	2 Family Res	DENI FRANK DEC
0 Kraus Rd	Clarence	1432000580000004019121	322	Rural vac>10	DENI JENNIE W
4540 Gentwood Dr	Clarence	1432000701400002006000	210	1 Family Res	KENNEDY FRANCIS A DEC
8895 Sheridan Dr	Clarence	1432000701600004004000	283	Res w/Comuse	GOZDALSKI ALLEN E
8905 Sheridan Dr	Clarence	1432000701600004005000	484	1 use sm bld	GOZDALSKI ALLEN E
8755 Main St	Clarence	1432000702000001009000	415	Motel	TREEHAVEN MOTEL INC
0 Orchid Ledge	Clarence	1432000710500003017111	320	Rural vacant	JASON EUGENE
0 Stage Rd	Clarence	1432000720000004035100	321	Abandoned ag	STAGE AND RANSOM ROAD LLC
10768 Main St	Clarence	1432000720700001011000	482	Det row bldg	MOOERS JENIFER HIST DESIG
10563 Main St	Clarence	1432000721000001009000	283	Res w/Comuse	CZEKAJ LYNN
10681 Main St	Clarence	1432000721100001002000	220	2 Family Res	PRESIDENTS DESK LLC
10687 Main St	Clarence	1432000721100001003100	230	3 Family Res	PRESIDENTS DESK LLC
4925 Schurr Rd	Clarence	1432000721100004013000	210	1 Family Res	DIGBY WENDY M
4740 Sawmill Rd	Clarence	1432000721400001029000	210	1 Family Res	POHL DAVID W T/CMN
4730 Sawmill Rd	Clarence	1432000721400001030000	210	1 Family Res	POHL DAVID W JT TEN
4626 Ransom Rd	Clarence	1432000721400002009000	311	Res vac land	J M DEVELOPMENT CORP
0 Wehrle Dr	Clarence	1432000830000002001000	320	Rural vacant	SHATKIN PAUL
State Rd	Colden	1434002130000001002100	312	Vac w/imprv	SUNNY SOLUTIONS LLC
8786 Knapp Rd	Colden	1434002130000004019000	210	1 Family Res	KIRKHAM JAMES G
8861 Knapp Rd	Colden	1434002130000005006100	322	Rural vac>10	KIRKHAM JAMES G
7508 Irish Rd	Colden	1434002130000005006220	210	1 Family Res	CERONE MICHAEL J III
7016 State Rd	Colden	1434002131000001003000	210	1 Family Res	WAGNER MARY ANNE
7988 Center St	Colden	1434002290000002011000	240	Rural res	O'BRIEN WAYNE J JR.
8137 Center St	Colden	1434002290000002016200	240	Rural res	PACYON BRUCE J
9138 State Rd	Colden	1434002590000002018000	280	Res Multiple	FAULRING JAMIE L
State Rd	Colden	1434002590000002025000	322	Rural vac>10	FAULRING JAMIE L
Holland Glnwd	Colden	1434002600300001003000	314	Rural vac<10	SHEA THOMAS M
33 Allen St	Collins	1436013491100001015000	210	1 Family Res	WNY NEW BEGINNINGS LLC
46 Union St	Collins	1436013491500002004000	210	1 Family Res	QUITER BERNARD C
117 Perry St	Collins	1436013491600002011000	311	Res vac land	BRIGHAM WILLIAM E
13115 Sisson Hwy	Collins	1436893310000002004131	210	1 Family Res	VICARO JOHN
13927 Route 62	Collins	1436893410800001003121	481	Att row bldg	PORTER MALEIA A
3674 Route 39	Collins	1436893431100004007000	220	2 Family Res	GREEN EMMETT
291 N Central Ave	Concord	1438013351100001009000	210	1 Family Res	HAYDEN PAUL R
N Cascade Dr	Concord	1438013351400002001000	311	Res vac land	CHATTERTON ARTHUR R
Clark St	Concord	1438013351400002035000	312	Vac w/imprv	TACKENTIEN RONALD L
62 Smith St	Concord	1438013351500002016000	220	2 Family Res	FLYNN LORRAINE
26 E Main St	Concord	1438013351600002024100	330	Vacant comm	SPRINGVILLE ASSOCIATES LLC
18 E Main St	Concord	1438013351600002025000	481	Att row bldg	SPRINGVILLE ASSOCIATES LLC
159 Waverly St	Concord	1438013351900001029000	210	1 Family Res	PORTERFIELD JOHN
129 Elk St	Concord	1438013352000003018000	210	1 Family Res	BOUNDY SCOTT
Mill St	Concord	1438013470700001015200	311	Res vac land	CONKLIN STEVEN R
391 Mill St	Concord	1438013470700001020000	210	1 Family Res	MANFRE DARLENE
Brown Hill Rd	Concord	1438892730000002009000	314	Rural vac<10	VICARIO CHERLY
8390 Morse Rd	Concord	1438892910000001006000	270	Mfg housing	DOMBROWSKI LEONARD L
11990 Trevett Rd	Concord	1438893060000001001111	240	Rural res	STETLER JENNIFER LYNN
6870 Genesee Rd	Concord	1438893060000001016200	312	Vac w/imprv	REINER STEVEN
12009 Sharp St	Concord	1438893070000002023000	210	1 Family Res	CREELEY DANIEL K
13008 Trevett Rd	Concord	1438893200000002024120	210	1 Family Res	BOWEN ROBERT R
9434 Middle Rd	Concord	1438893230000001009000	210	1 Family Res	BAKER JAY T LIFE USE
12642 Vaughn St	Concord	1438893230000001013000	210	1 Family Res	GASKE SHAWN F
Mortons Cor	Concord	1438893330000001034000	314	Rural vac<10	KURTZWORTH ROBIN L
13973 Mill St	Concord	1438893470000002022100	240	Rural res	ROBERTS THOMAS W
7341 Southwestern Blvd	Eden	1440002070000001021111	449	Other Storage	SOUTHWEST SUPPLY INC.
2304 March Rd	Eden	1440002230000001004000	210	1 Family Res	SOUTHWEST SUPPLY INC.
8188 Schreiner Rd	Eden	1440002230000001031100	312	Vac w/imprv	ALESSI MICHAEL P
8601 Hammond Dr	Eden	1440002381200001018000	210	1 Family Res	HUTMAN DORA A TRUST

2983 Kulp Rd	Eden	1440002540000002040000	210	1 Family Res	SHAY VICTOR C
4283 Haag Rd	Eden	1440002560000001010100	240	Rural res	WOOD CHARLES H III
3211 Transit Rd	Elma	1442001360100001001000	449	Other Storage	3211 TRANSIT RD. INC.
581 Blossom Rd	Elma	1442001360300002004200	210	1 Family Res	STROCK LEE A
0 Beech Rd	Elma	1442001360300003007000	311	Res vac land	WILHELM FRED ET AL
6230 Clinton St	Elma	1442001370100004007000	210	1 Family Res	DUNKLE JOHN JR.
2270 Bowen Rd	Elma	1442001370300005034112	330	Vacant comm	CANNAN NORMA E
90 Hessland Ct	Elma	1442001370300006028000	210	1 Family Res	ZAENGLEIN MICHAEL LIFE USE
51 Woodside Dr	Elma	1442001370400001010000	210	1 Family Res	LYSENKO NINA
1891 Woodard Rd	Elma	1442001460200002038000	220	2 Family Res	SCHUTT HARRY W
1484 Billington Rd	Elma	1442001640100002013100	210	1 Family Res	FRENCH GLORIA
Dellwood Ave	Evans	1444012351500006050100	311	Res vac land	CECALA MARY E
19 Dellwood Ave	Evans	1444012351500007044100	210	1 Family Res	OBROCHTA LAURIE
19 Center St	Evans	1444012351600002040000	482	Det row bldg	ANGOLA PENNY SAVER INC
5 Commercial St	Evans	1444012351900003006000	481	Att row bldg	TATERHILL TRADING COMPANY LLC
11 Commercial St	Evans	1444012351900003007000	482	Det row bldg	HOELZLE TIMOTHY
49 Newton St	Evans	1444012351900004026100	210	1 Family Res	FREDERICK CHERIE
69 North Main St	Evans	1444012352000001006000	482	Det row bldg	LAMBERTI DAWN YOUNGER
10 York St	Evans	1444012352000001020000	449	Other Storage	RICK JAMES LLC
La Salle St	Evans	1444012352000001021000	449	Other Storage	JONRY INDUSTRIES LLC
32 York St	Evans	1444012352000002004000	220	2 Family Res	HENS DAVID
62 South Main St	Evans	1444012352000002018000	210	1 Family Res	FARACI ROBERT C
Newton St	Evans	1444012510700003011110	311	Res vac land	CECALA SANTA
Lake Shore Rd	Evans	1444891921500001001300	311	Res vac land	BUFFALO NIAGARA COMMUNITY LLC
6678 Gates Dr	Evans	1444891921600006016000	210	1 Family Res	MCSHANE CYNTHIA L
6722 Prescott Dr	Evans	1444891922000001008000	210	1 Family Res	K & R BUFFALO MANGEMENT INC.
6809 Revere Dr	Evans	1444891922000006009000	210	1 Family Res	FOLDES AMBER RENEE
6852 Putnam Dr	Evans	1444891922000007006100	210	1 Family Res	SCHNEIDER MARY C
6865 Hamilton Dr	Evans	1444891922000008014000	311	Res vac land	MARTINO KATHERINE
Hamilton Dr	Evans	1444891922000008015000	311	Res vac land	MARTINO KATHERINE
6819 Prescott Dr	Evans	1444891922000009039100	210	1 Family Res	SZCZYGIEL JOSEPH R
1458 South Creek Rd	Evans	1444891931300002008000	210	1 Family Res	BALL EDWARD
South Creek Rd	Evans	1444891931300002013000	311	Res vac land	BRAASCH DAVID A
6613 Erie Rd	Evans	1444891931300002014000	449	Other Storage	BRAASCH DAVID A
6633 Erie Rd	Evans	1444891931300002015000	210	1 Family Res	BRAASCH DAVID A
7532 Lake Shore Rd	Evans	1444892050000004018111	220	2 Family Res	BOGULSKI PETER
7547 Derby Rd	Evans	1444892060400002007000	210	1 Family Res	ROBERTS AMANDA M
7039 Woodcliff Dr	Evans	1444892060500001018000	210	1 Family Res	SMITH JENINE
7040 Woodcliff Dr	Evans	1444892060500001031000	260	Seasonal res	GEARY DANIEL J
6963 Lake Shore Rd	Evans	1444892060500002001100	311	Res vac land	CAROLL STEVEN M
6978 Roosevelt Dr	Evans	1444892060500002023000	210	1 Family Res	CAROLL SAMUEL REX JR
6869 Hamilton Dr	Evans	1444892060800003001000	210	1 Family Res	MERLINO ANTHONY J
6935 Schuyler Dr	Evans	1444892060800005032000	210	1 Family Res	KWILOS BETH A
6901 Schuyler Dr	Evans	1444892060800005038000	210	1 Family Res	SCHIEDEL KAREN A
1619 Overhead Rd	Evans	1444892070000003011000	240	Rural res	STARKS ANDREA
7304 Eden Town Line Rd	Evans	1444892070000003032000	210	1 Family Res	TIMM MARGARET G
6997 Versailles Rd	Evans	1444892070700002034100	210	1 Family Res	SHIELDS JOSEPH E
614 Milsom Pkwy	Evans	1444892191600002034000	210	1 Family Res	KAYLOR RICHARD G JR
1357 Sturgeon Point Rd	Evans	1444892210000001010000	210	1 Family Res	DUNKLE DAWN
1441 Sturgeon Point Rd	Evans	1444892210000001024000	210	1 Family Res	BARTLETT KYLE
Southwestern Blvd	Evans	1444892210000003011000	311	Res vac land	SOUTHWEST SUPPLY INC.
Burns Rd	Evans	1444892210000004004200	311	Res vac land	MASCIO CARL D
Burns Rd	Evans	1444892210000004016000	311	Res vac land	SLACK WILLIAM H
8861 Lake Shore Rd	Evans	1444892341600004019000	440	Warehouse	CALLAHAN PATRICK
9130 Waterman Rd	Evans	1444892341900002006100	210	1 Family Res	THIELE JOHN R
0 West Ln	Evans	1444892341900004029100	311	Res vac land	HAUG CHRISTOPHER D
9172 Lake Shore Rd	Evans	1444892341900006035000	210	1 Family Res	NORTON ROY JR
Lake Shore Rd	Evans	1444892341900006036000	311	Res vac land	NORTON ROY JR
9204 Mohawk Rd	Evans	1444892342000003021100	210	1 Family Res	CASTRONOVA TANYA L
8565 Lake Shore Rd	Evans	1444892350500002072000	311	Res vac land	EASTMAN CHERYL
Sandy Ave	Evans	1444892350900002032000	311	Res vac land	WOJTOWICZ MIECZYSLAW

8639 Larch St	Evans	1444892350900004029000	210	1 Family Res	SULLIVAN PATRICIA M
Gowans Rd	Evans	1444892360000002010000	311	Res vac land	SINATRA VINCENT J
1611 Inwood Ave	Evans	1444892360000003048000	210	1 Family Res	ALVES SANDRA
70 South Ln	Evans	1444892492000003022000	210	1 Family Res	WOOD TRACI L
303 Herr Rd	Evans	1444892500600001023000	260	Seasonal res	WICKETT KATHLEEN M
490 Poplar Ave	Evans	1444892500700002025000	210	1 Family Res	STEFFEN DANIEL R
Walnut Ave	Evans	1444892500700002045000	311	Res vac land	GALANTE MARY
Herr Rd	Evans	1444892500700002049000	311	Res vac land	KUBISTY DAVID J
455 Herr Rd	Evans	1444892500700003004000	210	1 Family Res	MINIRI ANTHONY
Poplar Ave	Evans	1444892500700003051000	311	Res vac land	CARNEY PATRICIA A
Poplar Ave	Evans	1444892500700003052000	311	Res vac land	CARNEY PATRICIA A
433 Herr Rd	Evans	1444892500700004017100	210	1 Family Res	KUNTZ GERALDINE R LIFE USE
9399 Elmwood St	Evans	1444892500800002007000	210	1 Family Res	FREDERICKS BONITA L
9495 Granger St	Evans	1444892500800003014100	210	1 Family Res	HOFFMAN CAROLINE
Monroe Ave	Evans	1444892500800003026000	311	Res vac land	VATICANO JENNIE
0 Lake Shore Rd	Evans	1444892500900001037300	311	Res vac land	KLUMPP LORI R
9650 Court St	Evans	1444892500900003083000	210	1 Family Res	KACZMARCZYK NANCY
9627 Lake Shore Rd	Evans	1444892500900003086000	210	1 Family Res	WILKIE JAMES R JR
9561 Northfield St	Evans	1444892501000002014000	210	1 Family Res	JURKIEWICZ ROBERT
Kennedy Ave	Evans	1444892501000003019000	311	Res vac land	MIRANDA MARY F
280 Kennedy Ave	Evans	1444892501000004018000	210	1 Family Res	RIVERA BRIAN
9517 Harrison St	Evans	1444892501100004030000	260	Seasonal res	ANDERSON ARTHUR L
Adams Ave	Evans	1444892501100006009000	311	Res vac land	STEWART DAVE NAKEISHA
Jefferson Ave	Evans	1444892501100007036000	311	Res vac land	HAGEMAN ROBERT C
449 Jefferson Ave	Evans	1444892501100009003000	210	1 Family Res	RILEY MARY K
Granger St	Evans	1444892501200001001000	311	Res vac land	NAEGELY WALTER P
Chippewa St	Evans	1444892501200004005000	311	Res vac land	TAIBBI CARRIE D
642 Jefferson Ave	Evans	1444892501200005022000	210	1 Family Res	FERRARO JAMES C
Chippewa St	Evans	1444892501200005034000	311	Res vac land	SAVAGE JOSEPH
Kennedy Ave	Evans	1444892501200007029000	311	Res vac land	WALTER GAIL
170 Sterling Ave	Evans	1444892501300002029000	311	Res vac land	SLOVICH BRENDA
172 Sterling Ave	Evans	1444892501300002030000	311	Res vac land	QUEER RONAD
Redwing St	Evans	1444892501300003025000	311	Res vac land	COVIELLO CONCETTA
305 Grant Ave	Evans	1444892501400008004000	210	1 Family Res	CHOINSKI JOHN
Taft Ave	Evans	1444892501400009002000	311	Res vac land	GUENTHER-JUSTINGER IRENE
Oakland St	Evans	1444892501400009019000	311	Res vac land	GRADL GERALD
Eisenhower Ave	Evans	1444892501500002013000	311	Res vac land	PAVLOVIC ROBERT D
9625 Ivanhoe St	Evans	1444892501500004010000	260	Seasonal res	BARRECA ROBERT
9711 Kenmore St	Evans	1444892501500004016000	210	1 Family Res	BREUKELMAN HENDRIK
402 Pleasant Ave	Evans	1444892501500005023000	210	1 Family Res	FIX JAMES A
9813 Redwing St	Evans	1444892501700004001100	311	Res vac land	MORRISON JAMES JR
187 Rosewood Ave	Evans	1444892501700004002100	311	Res vac land	MORRISON JAMES P JR
Holland Rd	Evans	1444892510000001013000	322	Rural vac>10	BARATTA TINA
9542 Hardpan Rd	Evans	1444892510000001018100	710	Manufacture	CROUSE BRIAN L SR
1187 Cain Rd	Evans	1444892510000003035000	210	1 Family Res	STERLING AARON
Jackson Ave	Evans	1444892511300001003000	311	Res vac land	MARCINIAK SANDRA M
Jackson Ave	Evans	1444892511300001008000	311	Res vac land	LIEDTKE LILLIAN M
Clay Ave	Evans	1444892511300003016000	311	Res vac land	PETRONSKY SEAN
Evans St	Evans	1444892511300003026000	311	Res vac land	MAROTTA FRANCY C
Richmond St	Evans	1444892511300004005000	311	Res vac land	DEFRANCO FRANCES M
Fillmore Ave	Evans	1444892511300004015000	311	Res vac land	SLACK WILLIAM H JR
2394 Bedell Rd	Grand Island	1446000230000003009000	210	1 Family Res	O'CONNOR TIMOTHY S
3080 Grand Island Blvd	Grand Island	1446000230200003065200	415	Motel	ELAHI ASAD
93 Morningside Dr	Grand Island	1446000230800002035000	210	1 Family Res	WUSLICH MILO G
0 Woodcreek Ln	Grand Island	1446000230800002071000	311	Res vac land	DEVELOPER ASSOCIATES INC MORNINGSID
3831 West River Pkwy	Grand Island	1446000231000001006000	210	1 Family Res	STUBER MELISSA
3260 Stony Point Rd	Grand Island	1446000240700002008000	210	1 Family Res	ELLAHI AZHAR JOINT TEN
3174 Stony Point Rd	Grand Island	1446000240700002018000	210	1 Family Res	FLADING JASON MICHAEL
0 Ransom Rd	Grand Island	1446000250000002023110	311	Res vac land	SHAMER HOLDINGS LTD.
3671 East River Rd	Grand Island	1446000251100001036100	210	1 Family Res	DAVIS HOWARD R JR
1655 Whitehaven Rd	Grand Island	1446000370100002004200	210	1 Family Res	TRIPPI JR JOHN R (ESTATE)

2060 Grand Island Blvd	Grand Island	1446000370300001011000	620	Religious	OVERCOMING FAITH CENTER INC
0 Staley Rd	Grand Island	1446000370400001033100	311	Res vac land	METZEN DONALD F
0 Harvey Rd	Grand Island	1446000371200002017110	311	Res vac land	CZERWONKA MICHAEL C
2091 Meadow Ln	Grand Island	1446000371200002025000	210	1 Family Res	BIRTZ JASON A
0 Williams Rd	Grand Island	1446000372000001001000	311	Res vac land	CHUCKAREE ANTHONY
0 Williams Rd	Grand Island	1446000381700001001000	311	Res vac land	PRICKETT T C
0 Williams Rd	Grand Island	1446000381700001006000	311	Res vac land	GAISER J
1823 West River Pkwy	Grand Island	1446000500300001036000	210	1 Family Res	O'CONNOR TIMOTHY S
2715 Fix Rd	Grand Island	1446000500400002008000	210	1 Family Res	COOK ERIC
1777 West River Pkwy	Grand Island	1446000501700001002000	210	1 Family Res	JAMES & CATHERINE DRISCOLL LIFE
0 Staley Rd	Grand Island	1446000510000001006000	311	Res vac land	PHYL-KEN CORP
69 Jenell Dr	Grand Island	1446000511300002027000	210	1 Family Res	MARTIN JAMES B
18 Woodlee Ln	Grand Island	1446000511300002048000	210	1 Family Res	CORE BELIEFS DEVELOPMENT LLC
142 Riverdale Dr	Grand Island	1446000511800004038000	210	1 Family Res	BURKE MICHAEL
2486 Fix Rd	Grand Island	1446000630200002028000	210	1 Family Res	CLICK ROBERT (ESTATE)
0 Euclid Ave	Grand Island	1446000631200001018000	311	Res vac land	WINTONYK E. JEAN
3511 South Park Ave	Hamburg	1448011513900001002000	210	1 Family Res	CRONE JAMES
25 Madison Ave	Hamburg	1448011516300002017100	220	2 Family Res	VERA BETA INC
104 Miller Ave	Hamburg	1448011517000001003000	210	1 Family Res	HOWORKA MARK & CHERYL
73 Birkshire Rd	Hamburg	1448031821600001035000	210	1 Family Res	BAKER BRUCE E & JUDITH
182 Brookwood Dr	Hamburg	1448031821600006031000	210	1 Family Res	KNOCHE WILLIAM C
125 Sunset Dr	Hamburg	1448031822000003008000	210	1 Family Res	BORER ESTATE OF JOHN B LIFE EST
Norwood Ave	Hamburg	1448031822000005006000	311	Res vac land	SKINGLEY ESTATE OF EARL M DECEASE
281 Highland Ave	Hamburg	1448031822000006028000	220	2 Family Res	HENS DAVID H/W
504 Pleasant Ave	Hamburg	1448031822000009001100	482	Det row bldg	HENS DAVID
19 Central Ave	Hamburg	1448031951200008002000	210	1 Family Res	BARONE VINCENT H/W
128 Buffalo St	Hamburg	1448031960500008032000	483	Converted Res	KROLL CHRISTOPHER
78 Hawkins Ave	Hamburg	1448031960500011012000	210	1 Family Res	FISK JEFFREY A
107 Lake St	Hamburg	1448031960500013054000	210	1 Family Res	DOHERTY THOMAS P LIFE EST
105 Pine St	Hamburg	1448031960600012001000	210	1 Family Res	HENS DAVID
93 East Main St	Hamburg	1448031960900003008000	281	Multiple res	CATUZZA LAWRENCE F
23 South Buffalo St	Hamburg	1448031960900006023000	425	Bar	ALEXANDER WAY HOLDING CORP
125 Huntington Ct	Hamburg	1448031961000004011000	210	1 Family Res	KENNEY CHRISTOPHER T HUSBAND
3580 Lakeshore Rd	Hamburg	1448891500000001017000	560	Imprvd beach	PEOPLE STATE OF NEW YORK
3656 Milestrip Rd	Hamburg	1448891501600002027120	464	Office bldg.	MOSEY REV. LIV. TRUST THOMAS J & TH
3696 Second St	Hamburg	1448891505000002017000	210	1 Family Res	MILLER KELLY M
3685 Fourth St	Hamburg	1448891506600001010000	220	2 Family Res	SOBASZEK JOSEPH JR
3648 Sixth St	Hamburg	1448891506600002038000	210	1 Family Res	VANDENBURG DEBORAH
South Park Ave	Hamburg	1448891511000001076110	311	Res vac land	SZCYGIEL THERESA
3391 Dickens Rd	Hamburg	1448891511900003051000	210	1 Family Res	OWCZAREK BARBARA GEO DECD
4328 Linwood Ave	Hamburg	1448891515600001011000	210	1 Family Res	LIPECKI ESTATES OF RONALD F & ELAI
4308 Elmwood Ave	Hamburg	1448891515600001031000	210	1 Family Res	JEWETT JOHN M & KAREN
4963 Daisy Ln	Hamburg	1448891516700002005000	210	1 Family Res	MUSIAK THERESA
3794 Lakeshore Rd	Hamburg	1448891590000001021000	330	Vacant comm	PEOPLE OF THE STATE OF NY
Hoover Rd	Hamburg	1448891591400001004000	330	Vacant comm	STROHM FRANK M JR
4074 Woodlawn Ave	Hamburg	1448891596700001004000	210	1 Family Res	EDMUNDS ESTATE OF KENNETH R
4101 Riggs St	Hamburg	1448891596800002025000	210	1 Family Res	BUKOWSKI ESTATE OF JOSEPH DECEASE
3591 Marlowe Ave	Hamburg	1448891600500006018000	210	1 Family Res	MONACO KENNETH R & MARTINA
0 Bristol Pkwy	Hamburg	1448891600900002021000	311	Res vac land	NASCA JANICE L
4281 South Park Ave	Hamburg	1448891600900003014100	485	>1use sm bld	WILLIAM MAI PROPERTIES LLC
Dorchester Pkwy	Hamburg	1448891601100002033110	311	Res vac land	WNY REAL PROPERTY HOLDINGS 80% I
South Park Ave	Hamburg	1448891601700002006000	311	Res vac land	MCDONALD CHARLOTTE J
5128 Lynwood Ave	Hamburg	1448891603600001021000	210	1 Family Res	STOBERL ESTATE OF DENNIS DECEASED
4815 Rogers Rd	Hamburg	1448891691200003027000	210	1 Family Res	NELSON RICKIE O JTWROS
4971 Morgan Pkwy	Hamburg	1448891691600008029000	210	1 Family Res	ZIMMERMAN JAMES R HUSBAND
4845 Kennison Pkwy	Hamburg	1448891691600011004000	210	1 Family Res	DEJOY EDWARD
4958 Mt Vernon Blvd	Hamburg	1448891691600013016000	210	1 Family Res	HARRISON ESTATE OF JEAN N LE DECD
5145 Orchard Ave	Hamburg	1448891691900011002000	210	1 Family Res	NELSON RICKIE O
Windsor Terr	Hamburg	1448891700500009011000	311	Res vac land	HANLEY JUDY
4582 Chapman Pkwy	Hamburg	1448891700900004011000	210	1 Family Res	MEHOK LESLIE A DIVORCED
Maywood Ave	Hamburg	1448891701000002050000	311	Res vac land	ROACH J F

Maywood Ave	Hamburg	144889170100002054000	311	Res vac land	SICKMON MARY ETAL %CLIVE
4549 Ironwood Dr	Hamburg	1448891701100006021000	210	1 Family Res	GRAMAGLIA LAURA
3650 Dartmouth St	Hamburg	1448891708200001023000	210	1 Family Res	FRANTZ JAMES H
Hidden Hollow Rd	Hamburg	1448891711100001025000	311	Res vac land	ELLCOTT ENTERPRISES
Hidden Hollow Rd	Hamburg	1448891711100001026000	311	Res vac land	ELLCOTT ENTERPRISES
4264 Sprague Ave	Hamburg	1448891711800001015000	210	1 Family Res	BALKO TIMOTHY JOSEPH
5048 Electric Ave	Hamburg	1448891716100002008000	311	Res vac land	SIPPRELL LIVING TRUST SHERWOOD & MA
Arthur Ave	Hamburg	1448891717700006001100	311	Res vac land	WEGLARSKI-KELBERER CYNTHIA
5771 Apollo Dr	Hamburg	1448891801600005054000	210	1 Family Res	KRAKOWSKI-WEISHAAR DOROTHY
5704 Lakeview Terr	Hamburg	1448891805900001006110	210	1 Family Res	BRAND JAMES
Lakewood Dr	Hamburg	1448891806000002015100	311	Res vac land	PUMA SAMUEL & DONNA M
0 Rosewood Terr	Hamburg	1448891806700003035000	311	Res vac land	THE BANK OF NEW YORK
0 Rosewood Terr	Hamburg	1448891806700003036000	311	Res vac land	THE BANK OF NEW YORK
5817 Elmhurst Rd	Hamburg	1448891806700004030000	210	1 Family Res	MCKINNEY DAVID A
5815 Elmhurst Rd	Hamburg	1448891806700004031100	210	1 Family Res	BOOKER WILLIAM F JR WIDOWED
5625 Birchwood Dr	Hamburg	1448891806800003013000	210	1 Family Res	DREWIEGA ESTATE OF JACQUELINE DEC
5888 Lakeview Terr	Hamburg	1448891807500002007100	210	1 Family Res	SCHUSTER VICKI M
Cloverbank Rd	Hamburg	1448891810800001077000	311	Res vac land	BURKE DEV LLC
Amsdell Rd	Hamburg	1448891811200004047000	311	Res vac land	SADDLEBROOK POINTE ASSOC INC
5523 Rogers Rd	Hamburg	1448891821000002001100	283	Res w/Comuse	LOW GARDNER B JR
5494 Ontario Ave	Hamburg	1448891821200006008000	210	1 Family Res	COX DONNA M
5710 Camp Rd	Hamburg	1448891821600007003100	710	Manufacture	CHEEKTOWAGA CONCRETE LLC
Church St	Hamburg	1448891822000010004100	340	Vacant indus	CHEEKTOWAGA CONCRETE LLC
Armor Duells Rd	Hamburg	1448891831200001023000	311	Res vac land	PERFORMANCE HEATING CO INC
4978 Best St	Hamburg	1448891831600002028000	210	1 Family Res	BAUER ESTATE OF RITA A
5826 Rush Creek Ct	Hamburg	1448891831900004001000	210	1 Family Res	DIPIZIO ROSANNE
5834 Rush Creek Ct	Hamburg	1448891831900004055000	311	Res vac land	5834 RUSH CREEK LLC
5294 Wood Ave	Hamburg	1448891832200001003000	210	1 Family Res	CALDWELL ESTATE OF OZELLA R LE DE
Stainton Dr	Hamburg	1448891930100004046000	314	Rural vac<10	PALMER ROBERT N JR
6078 Versailles Rd	Hamburg	1448891930200004014000	210	1 Family Res	DOHERTY THOMAS P & EDITH LE EDI D
Lakeshore Rd	Hamburg	1448891930700003056000	311	Res vac land	WELLINGTON WOODS ASSOC INC
Dover Rd	Hamburg	1448891933500001009100	311	Res vac land	LAUDICO THERESA M
6122 Southwestern Blvd	Hamburg	1448891940000002027000	483	Converted Res	SABAD FREDERICK
Schultz Rd	Hamburg	1448891940000003046000	314	Rural vac<10	MORMINO ETAL SALVATORE
2929 Lakeview Rd	Hamburg	1448891940000005011000	210	1 Family Res	SCHULTZ ROBERT
6685 Southwestern Blvd	Hamburg	1448891940000007021000	322	Rural vac>10	FLAMING EAGLE INC
2387 Hobblesh Ln	Hamburg	1448891941000002063000	210	1 Family Res	PIERCE AARON
3377 South Creek Rd	Hamburg	1448891950000004003200	210	1 Family Res	PACK ROBERT S
Taylor Rd	Hamburg	1448891961300002066000	311	Res vac land	HAMBURG ELECTRIC LAND CO
North Creek Rd	Hamburg	1448892070000005021110	322	Rural vac>10	PIZZORNO ESTATE OF PETER JR DECE
11046 Darien Rd	Holland	1450002160000004001000	210	1 Family Res	LINDQUIST RUSSELL
11486 Partridge Rd	Holland	1450002310000003020100	210	1 Family Res	DORIS ELIZABETH KWILOS KENNETH G &
7 Hemlock Loop	Holland	1450002332900001022000	314	Rural vac<10	JURAN JOHN J
18 Skyline Dr	Holland	1450002332900001044000	314	Rural vac<10	STREEBEL KENNETH J
377 N Main St	Holland	1450002461000001007100	411	Apartment	BEYER CHARLES W
18 Canada St	Holland	1450002461500004008000	411	Apartment	KLN PROPERTIES LLC
308 Capitol Hts	Holland	1450002620700002012000	314	Rural vac<10	HAWS RICHARD C
9371 S Protection Rd	Holland	1450002630900002005100	311	Res vac land	HAWS RICHARD
9427 E Holland Rd	Holland	1450002631600002001000	260	Seasonal res	O'NEILL VINCENT J
207 Marrano Dr	Lancaster	1452010931700003003000	210	1 Family Res	MARKUS DAVID R
24 Argus Dr	Lancaster	1452010931700006009000	210	1 Family Res	KWIATKOWSKI PATRICK K HUSBAND
Argus Dr	Lancaster	1452010931800001035000	311	Res vac land	LANDS COMPANY OF DEPEW
54 Eagle Ter	Lancaster	1452010931900002056200	210	1 Family Res	SCIOLI NINA
Harlan St	Lancaster	1452011040700004022000	311	Res vac land	MEILER PHILIP
66 Lincoln St	Lancaster	1452011043000005015000	210	1 Family Res	CELEJ JOANN WIFE
103 Lincoln St	Lancaster	1452011043000006006000	210	1 Family Res	RABE TAMMY
25 Lincoln St	Lancaster	1452011043800005004000	210	1 Family Res	JAMIESON CATHY J LIFE USE
519 Penora St	Lancaster	1452011045500002038000	230	3 Family Res	WOODS RAYMOND
73 Main St	Lancaster	1452011045600001034000	311	Res vac land	CHARLES ASSION
177 Kieffer Ave	Lancaster	1452011047800001025000	210	1 Family Res	UNDERWOOD JACQUELYN M
34 Sheldon Ave	Lancaster	1452031041100003011000	449	Other Storage	GATES DEAN C

25 Sheldon Ave	Lancaster	1452031041100011009000	220	2 Family Res	HANGER LISA S DECEASED
72 Sawyer Ave	Lancaster	1452031041500004002000	220	2 Family Res	CHURCH EDWARD
84 Hawley St	Lancaster	1452031041500004013000	210	1 Family Res	MILLER NORMAN
160 Central Ave	Lancaster	1452031041500012015000	220	2 Family Res	BERRY ANDREW
156 Central Ave	Lancaster	1452031041500012016000	433	Auto body	BERRY ANDREW
154 Central Ave	Lancaster	1452031041500012017000	351	Res Shell Bldg	BERRY ANDREW G
60 Banner Ave	Lancaster	1452031041600010002000	220	2 Family Res	OWENS ANNA
00 Broadway St	Lancaster	1452031041900005041000	330	Vacant comm	MOLINARO ET AL JOSEPH
10 Irwinwood Rd	Lancaster	1452031041900006030000	210	1 Family Res	CASTRO ELICETH
81 Central Ave	Lancaster	1452031046600003013000	210	1 Family Res	SEIDEL CATHERINE
100 Pleasant Ave	Lancaster	1452031047500002007000	210	1 Family Res	FAHEY MARK R
5247 Broadway St	Lancaster	1452031048000002001000	433	Auto body	STANZKO AUTOMOTIVE INC
5307 Broadway St	Lancaster	1452031048100003002000	210	1 Family Res	BRAUN RYAN M
2040 Como Park Blvd	Lancaster	1452031150700009016000	210	1 Family Res	SIDERIS JEREMY HUSBAND
2012 Como Park Blvd	Lancaster	1452031150700009021000	210	1 Family Res	KUHN RAYMOND T
75 Fairfield Ave	Lancaster	1452031151100001032000	210	1 Family Res	FENESS MICHAEL D
39 Church St	Lancaster	1452031152700002010000	210	1 Family Res	BUDZINSKI JEFFREY J HUSBAND
36 Lake Ave	Lancaster	1452031152700002033000	210	1 Family Res	NELSON RICHARD R
60 Church St	Lancaster	1452031152700004036000	210	1 Family Res	LYNCH MICHAEL R SR ETAL
Wehrle Dr	Lancaster	1452890820300002003100	330	Vacant comm	LARKSPUR EXTENSION LLC
2753 Wehrle Dr	Lancaster	1452890820300002004100			THORNY EVENTS LLC
2757 Wehrle Dr	Lancaster	1452890820300002005000	210	1 Family Res	DAVID JOSEPH
2761 Wehrle Dr	Lancaster	1452890820300002006100	210	1 Family Res	THORNY EVENTS LLC
42 Main St	Lancaster	1452890821800001012000	210	1 Family Res	KUHN RAYMOND
5204 Genesee St	Lancaster	1452890930500001014000	464	Office bldg.	MANTZANIS JAMES
0 Harris Hill Rd	Lancaster	1452890930700002004100	311	Res vac land	BRUNEA CHRIS T
108 Pleasant View Dr	Lancaster	1452890931000001027000	210	1 Family Res	DAMIANI DAVID
325 Seneca Pl	Lancaster	1452890932000003051000	311	Res vac land	TSAI YU CHEN
568 Pavement Rd	Lancaster	1452890941100001061000	220	2 Family Res	BURNS JOHN
5 Stony Brook Dr	Lancaster	1452890941300001022000	210	1 Family Res	ROALDI THOMAS A HUSBAND
00 Pleasant View Dr	Lancaster	1452890941300004005000	311	Res vac land	M & T BANK
00 Pleasant View Dr	Lancaster	1452890941500004011000	312	Vac w/imprv	POKORSKI PATRICK C
6149 Genesee St	Lancaster	1452890950000001029000	210	1 Family Res	BUFFALO NIAGARA COMMUNITY LLC
00 Walden Ave	Lancaster	1452890950000002035210	330	Vacant comm	CURRY KEVIN
1147 Ransom Rd	Lancaster	1452890950000002063000	210	1 Family Res	HANISZEWSKI DENNIS D
Mohawk Pl	Lancaster	1452891040800003023000	714	Lite Ind Manftr	RICHARDS AURELIA L
25 Botimer St	Lancaster	1452891043400003022000	210	1 Family Res	PLEVNIAC BRIAN M
743 Erie St	Lancaster	1452891050000004049000	210	1 Family Res	DION RAYMOND G
850 Ransom Rd	Lancaster	1452891060000001005000	340	Vacant indus	LAGUERRE THELMA E
1036 Town Line Rd	Lancaster	1452891060000002012111	241	Rural res&ag	KRON KEVIN
859 Ransom Rd	Lancaster	1452891060000002035100	210	1 Family Res	HANISZEWSKI DENNIS
1036 Town Line Rd	Lancaster	1452891060000002041000	241	Rural res&ag	KRON KEVIN
Ransom Rd	Lancaster	1452891060300002017111	314	Rural vac<10	RUPE BRIAN
William St	Lancaster	1452891150300001026210	330	Vacant comm	SCOTT WILLIAM H JR
VI Brunswick Rd	Lancaster	1452891150600005012000	311	Res vac land	WESTENDORF GLADYS V
Como Park Blvd	Lancaster	1452891150900001003100	311	Res vac land	LOVEJOY FLOOR COVERING
Wendel St	Lancaster	1452891151000003003000	311	Res vac land	BATES MARY E
89 Miller St	Lancaster	1452891151400003021000	311	Res vac land	DARDEN JOHN C
4817 William St	Lancaster	1452891151800002003000	210	1 Family Res	COPELAND SHANE T
Halstead St	Lancaster	1452891151800006007000	311	Res vac land	ROGERS ROBIN M HUSBAND
28 Old Post Rd	Lancaster	1452891151900004013000	210	1 Family Res	PLOSKI EDWARD A LIFE USE-H
72 Olde Stone Ln	Lancaster	145289116050000201000048	210	1 Family Res	RACKLEY DEBORAH A
255 Schwartz Rd	Lancaster	1452891170000003022000	210	1 Family Res	HARRIS WHITNEY J
566 Ransom Rd	Lancaster	1452891170100001006000	210	1 Family Res	MEINZER ROGER M
00 Transit Rd	Lancaster	1452891260100001003300	330	Vacant comm	JOSELA ENTERPRISES INC
45 Country Pl	Lancaster	1452891260600004043000	210	1 Family Res	MYERS ROBERT R
28 Sagebrush Ln	Lancaster	1452891260800004009000	311	Res vac land	LOVEJOY BUILDERS INC
12 Joseph Dr	Lancaster	1452891260800004013000	311	Res vac land	LOVEJOY BUILDERS INC
27 Sagebrush Ln	Lancaster	1452891260800004049000	311	Res vac land	LOVEJOY BUILDERS INC
26 Worthington Ln	Lancaster	1452891261200005019000	210	1 Family Res	JORDAN MARANDA L WIFE
420 Hall Rd	Lancaster	1452891270000004040300	210	1 Family Res	BERRY ANDREW G

0 751 Four Rod Rd	Marilla	1454001290400002019000	210	1 Family Res	POLCYN GERALD
11356 Bullis Rd	Marilla	1454001390000002001000	240	Rural res	BAUER ROBERT JR
0 East Ave	Marilla	1454001390000008011000	311	Res vac land	CAMPBELL ROSALINDA S
0 Eastwood Rd	Marilla	1454001400000005005210	322	Rural vac>10	GARDON DEBORAH ANN
0 Eastwood Rd	Marilla	1454001400000005006111	320	Rural vacant	SPECHT GLORIA
1963 Eastwood Rd	Marilla	1454001400000006001100	210	1 Family Res	GARDON JAMES
2035 Eastwood Rd	Marilla	1454001400000006002110	240	Rural res	SPECHT GLORIA L
12000 Parker Rd	Marilla	1454001480000008006100	210	1 Family Res	CORDIER RUSSELL A
0 Eastwood Rd	Marilla	1454001490000004014100	322	Rural vac>10	SHRIVER DANIEL
0 3952 Two Rod Rd	Marilla	1454001570000007016000	240	Rural res	FITZGERALD DENISE
48 54 Lewis Rd	Newstead	1456010470600002002000	411	Apartment	FEITSHANS KURT R
61 Buell St	Newstead	1456010471800001016000	210	1 Family Res	HALLETT THOMAS
89 Skyline Dr	Newstead	1456010472000001001120	210	1 Family Res	HOWARD RODNEY
8 Mill St	Newstead	1456010474800001047000	210	1 Family Res	KEMPISTY RICHARD
0 Scotland Rd	Newstead	1456890220000001014100	311	Res vac land	CORBETT JAMES
0 Rapids Rd	Newstead	1456890320000003012100	314	Rural vac<10	CARRIGAN DAVID G JR
12396 Mcneeley Rd	Newstead	1456890460000003030000	341	Ind vac w/imp	CAREY MARK
5455 Barnum Rd	Newstead	1456890600000002064100	314	Rural vac<10	LEONE LINDA C
11355 Stage Rd	Newstead	1456890730000002006200	210	1 Family Res	KASPER ROBERT M
0 Nice Rd	Newstead	1456890730000005021000	323	Vacant rural	MAZOL CLARICE M
0 North Millgrove Rd	Newstead	1456890850000002002000	105	Vac farmland	SCHALK ROBERT C SR
2012 Center St	North Collins	1458012691500004015000	210	1 Family Res	MARTIN CORRINE
10315 New Oregon Rd	North Collins	1458892720000002004000	260	Seasonal res	SQUEAKS INC
10631 New Oregon Rd	North Collins	1458892720000002006100	210	1 Family Res	KOENER VINCENT J
4414 Langford Rd	North Collins	1458892720000004005120	210	1 Family Res	GAWRONSKI CORY M
3168 Shirley Rd	North Collins	1458892860000004011000	240	Rural res	PROLINE CONCRETE OF WNY INC
2556 Stearns Rd	North Collins	1458892860000007013000	240	Rural res	WEBER DAVID J JR
V/L Quaker Rd	North Collins	1458892860000007016110	322	Rural vac>10	KPL RACING LLC
3259 Shirley Rd	North Collins	1458892870000006013000	314	Rural vac<10	DE MARCO JUDE JR
Ketchum Rd	North Collins	1458893020000002019000	314	Rural vac<10	PRICE MAX F
3316 Marshfield Rd	North Collins	1458893030000004018111	240	Rural res	TILLINGHAST KEITH
2174 Main St	North Collins	1458893160200001043100	210	1 Family Res	HIDY JERRY R
2923 Marshfield Rd	North Collins	1458893170000002002100	210	1 Family Res	BAGG RICHARD A
10 N Lake Dr	Orchard Park	1460011721200001033200	210	1 Family Res	JUDGE MICHAEL R
88 Summit Ave	Orchard Park	1460891511600005037000	210	1 Family Res	DE MARCO JOSEPH ETAL
65 Minden Dr	Orchard Park	1460891521000003008000	210	1 Family Res	MATUSZAK JOSEPH J LIFE USE
134 Minden Dr	Orchard Park	1460891521500003033000	210	1 Family Res	MUIA MICHELLE
20 Hazel Ct	Orchard Park	1460891530800001015000	210	1 Family Res	CURTO PATRICIA
Main Blvd	Orchard Park	1460891610700001033000	340	Vacant indus	1972 SOUTHWESTERN BLVD INC
6785 Milestrip Rd	Orchard Park	1460891620500001007000	210	1 Family Res	TAYLOR MARTIN P
7231 Quaker Rd	Orchard Park	1460891621800003011000	210	1 Family Res	7231 EAST QUAKER TRUST
85 Elmtree Rd	Orchard Park	1460891720500002021110	210	1 Family Res	BUSSHART SARA
Kings Ct	Orchard Park	1460891720600001012100	311	Res vac land	DI ANGELO JOHN
4521 Duerr Rd	Orchard Park	1460891721100001007100	210	1 Family Res	SALLIE THOMAS E
4760 Freeman Rd	Orchard Park	1460891730000001041100	117	Horse farm	HERNEK ISTVAN R
42 Winterhall Rd	Orchard Park	1460891730700003018100	210	1 Family Res	JONES IAN W
130 Fox Meadow Dr	Orchard Park	1460891730700004056000	210	1 Family Res	BENACQUISTA RAYMOND J
80 Midway Dr	Orchard Park	1460891730900005015000	210	1 Family Res	THOMPSON DENISE B
5264 Chestnut Ridge Rd	Orchard Park	1460891840800001006000	210	1 Family Res	MUELLER AMY
5783 Burton Rd	Orchard Park	1460891841500001008000	210	1 Family Res	WINTER SANDRA LEE
5079 Newton Rd	Orchard Park	1460891960200002022000	210	1 Family Res	PALMER CHERYL D
Chestnut Ridge Rd	Orchard Park	1460891970000003004000	312	Vac w/imprv	STEVENS RAYMOND G JR & W
0 S Protection Rd	Sardinia	1462002790000002009000	314	Rural vac<10	COX GENEVIEVE
11459 Olean Rd	Sardinia	1462003110800001037000	230	3 Family Res	FRANZ RODNEY C
13449 Grove St	Sardinia	1462003110800002011000	449	Other Storage	CHAFFEE WATER WORKS CO
12009 Savage Rd	Sardinia	1462003111800001002000	210	1 Family Res	SHAW MICHAEL
12020 Savage Rd	Sardinia	1462003111800001037000	210	1 Family Res	KITTLESON KRISSY ANN
10452 Creek Rd	Sardinia	1462003240000001031000	240	Rural res	FLUDER JR. MARTIN D.
0 Johnson Rd	Sardinia	1462003250000001030000	322	Rural vac>10	WINKEY THEODORE J
0 Olean Rd	Sardinia	1462003270000001024200	311	res va	KRASTEV DANIELA
11419 Creek Rd	Sardinia	1462003380000001025100	311	Res vac land	THOMPSON GARY

320 Hamilton Blvd	Tonawanda	1464010657600004019000	210	1 Family Res	MILLER MARK M
324 Kinsey Ave	Tonawanda	1464010657600005017000	210	1 Family Res	WELGOSS STEVEN
438 Wabash Ave	Tonawanda	1464010658400005006000	220	2 Family Res	MANCINI PETER A
68 Kinsey Ave	Tonawanda	1464010667000003020000	210	1 Family Res	VAN NOSTRAND STEVEN P
93 Washington Ave	Tonawanda	1464010667000003058000	220	2 Family Res	FRANCES M WALSH TRUST
3099 Delaware Ave	Tonawanda	1464010667100001034000	433	Auto body	GENESIS INVESTMENT LLC
67 Stillwell Ave	Tonawanda	1464010667100003017000	210	1 Family Res	BIENIEK WILLIAM R
968 Colvin Blvd	Tonawanda	1464010667200002020000	210	1 Family Res	MOORE-LEDFOORD TASHALENE
196 Westgate Rd	Tonawanda	1464010667700005005000	210	1 Family Res	KLEINER ANITA G
39 Victoria Blvd	Tonawanda	1464010667800005022200	330	Vacant comm	DEVELOPMENT PARTNERS OF THE
45 Victoria Blvd	Tonawanda	1464010667800005023100	612	School	DEVELOPMENT PARTNERS OF THE
69 Delaware Rd	Tonawanda	1464010667900006001000	210	1 Family Res	COSTANTINO ANDREW
176 Argonne Dr	Tonawanda	1464010668000003027000	210	1 Family Res	COLATOSTI ALFRED J
346 Crosby Ave	Tonawanda	1464010668100001009000	210	1 Family Res	GREENE SHARON K
325 Crosby Ave	Tonawanda	1464010668100002010000	220	2 Family Res	GREENE SHARON K
201 Hoover Ave	Tonawanda	1464010773600001020000	210	1 Family Res	GREENAUER LEO (ESTATE)
455 Tremaine Ave	Tonawanda	1464010773600008022000	210	1 Family Res	JEANALLAN PROPERTIES LLC
495 Tremaine Ave	Tonawanda	1464010773600008028000	210	1 Family Res	GUMKOWSKI ROBERT L
112 Wardman Rd	Tonawanda	1464010782300002021000	210	1 Family Res	DUNLAP ANNETTA F (ESTATE)
121 Wardman Rd	Tonawanda	1464010782300003005000	210	1 Family Res	SMITH GEORGE L JR
139 Knowlton Ave	Tonawanda	1464010782300004007000	210	1 Family Res	MILITELLO RICHARDS DAINA
18 Warren Ave	Tonawanda	1464010782300005047000	230	3 Family Res	FOSTER MICHAEL
69 Hoover Ave	Tonawanda	1464010782900001035100	210	1 Family Res	AVERY CARLA O
176 Lasalle Ave	Tonawanda	1464010782900002014000	220	2 Family Res	SAVASTA PAUL
2315 Elmwood Ave	Tonawanda	1464010782900002032100	464	Office bldg.	KOTHEN WILLIAM A
2307 Elmwood Ave	Tonawanda	1464010782900003001000	482	Det row bldg	ROBELLA 2228 LLC
124 Tremaine Ave	Tonawanda	1464010783000006017000	210	1 Family Res	SIMON RUDOLPH
1189 Kenmore Ave	Tonawanda	1464010783200006020000	464	Office bldg.	KLEINER MARK G
1193 Kenmore Ave	Tonawanda	1464010783200006021000	210	1 Family Res	KLEINER MARK G
156 Parkwood Ave	Tonawanda	1464010783200008036000	210	1 Family Res	AMOIA DAVID M
967 Kenmore Ave	Tonawanda	1464010783300005008000	421	Restaurant	HONCHO'S HOLDINGS LLC
697 Ellicott Cr Rd	Tonawanda	1464890392000001005000	210	1 Family Res	BECHT JAMIE
199 Willowgrove S	Tonawanda	1464890392000007058000	210	1 Family Res	DOMZALSKI SARAH K
2488 Niagara Falls Blvd	Tonawanda	1464890403900002006000	483	Converted Res	E&M2488 LLC
2480 Niagara Falls Blvd	Tonawanda	1464890403900002007000	485	>1use sm bld	EE2480 LLC
960 Ellicott Cr Rd	Tonawanda	1464890406100008002000	486	Mini-mart	VISHAL & NITIKA ENTERPRISESINC
73 Dolphann Dr	Tonawanda	1464890406900004031000	210	1 Family Res	STROPE JOSEPH L (ESTATE)
5565 River Rd	Tonawanda	1464890520600003008000	340	Vacant indus	MAGLIARDITTI INDEY (ESTATE)
5360 River Rd	Tonawanda	1464890520600003012000	340	Vacant indus	RIVERVIEW INDUSTRY CENTER 5/6 INT
2 -6 Tarkington Ct	Tonawanda	1464890528200006005000	220	2 Family Res	FUJIWARA MASAYOSHI
49 -53 Burnett Pl	Tonawanda	1464890528300004006000	220	2 Family Res	BEUTLER ARIELLE
16 Dale Dr	Tonawanda	1464890530700012006000	210	1 Family Res	DOBMEIER JOHN E
2452 -G Colvin Blvd	Tonawanda	1464890530700015024000	312	Vac w/imprv	BALDINGER BRIAN S
246 Newell Ave	Tonawanda	1464890531000001020000	210	1 Family Res	IPPOLITO LUCILLE A (ESTATE)
255 Bannard Ave	Tonawanda	1464890531000006027000	210	1 Family Res	CAMERON GARY P
20 Brookville Dr	Tonawanda	1464890531200006010000	210	1 Family Res	IACOBELLI MARY V (ESTATE)
224 Woodgate Rd	Tonawanda	1464890535200003005000	210	1 Family Res	COZAD WAYNE P
93 Marian Dr	Tonawanda	1464890536000003004000	210	1 Family Res	LOCK TREVOR J
19 St Amelia Dr	Tonawanda	1464890536800006016000	210	1 Family Res	LEONE BALDASSARE
3852 Delaware Ave	Tonawanda	1464890537000001014100	433	Auto body	3852 DELAWARE AVE INC
38 Mcconkey Dr	Tonawanda	1464890537000002014000	210	1 Family Res	HARKNESS JOANN (ESTATE)
1031 Delaware Rd	Tonawanda	1464890537000003015000	210	1 Family Res	BATTAGLIA DANIELA
203 Mcconkey Dr	Tonawanda	1464890537100003004000	210	1 Family Res	BROWN GREGORY A
275 Orchard Dr	Tonawanda	1464890537200005011000	210	1 Family Res	CASKEY DOUGLAS S
593 Brighton Rd	Tonawanda	1464890537400001006000	210	1 Family Res	CARROLL JOSEPH
167 Northwood Dr	Tonawanda	1464890538000002005000	210	1 Family Res	ROSSELLI MARY JO
398 Northwood Dr	Tonawanda	1464890538100001035000	210	1 Family Res	AXELSON LOUISE J
197 Floradale Ave	Tonawanda	1464890538400002026000	210	1 Family Res	GRAY PATRICIA (LU)
206 Somerville Ave	Tonawanda	1464890538400004015000	210	1 Family Res	DAWSON DANIEL W
74 Koenig Rd	Tonawanda	1464890543700002021000	210	1 Family Res	PRICE DAVID J
159 Koenig Rd	Tonawanda	1464890543800003001000	210	1 Family Res	LOGRASSO SEBASTIAN J

333 Green Acres Rd	Tonawanda	1464890544500003015000	210	1 Family Res	KISH MARY S
139 Pryor Ave	Tonawanda	1464890545400005008000	210	1 Family Res	KOCINSKI KIMBERLY
440 Lynbrook Ave	Tonawanda	1464890546100003006000	210	1 Family Res	VINCE EDWARD
58 Lynbrook Ave	Tonawanda	1464890546100007005000	210	1 Family Res	STEWART SHANNON
100 Overbrook Ave	Tonawanda	1464890546200003006000	210	1 Family Res	GLAIR JEANNE M
1346 Niagara Falls Blvd	Tonawanda	1464890547100002010000	433	Auto body	GENESIS INVESTMENT LLC
1090 Parkhurst Blvd	Tonawanda	1464890547800002022000	210	1 Family Res	ORMSBY ROBERT
123 Kaufman Ave	Tonawanda	1464890650900005002000	210	1 Family Res	RYAN KATHLEEN
1520 Military Rd	Tonawanda	1464890651200001023120	710	Manufacture	MIL-SHER COMPLEX INC
234 Woodward Ave	Tonawanda	1464890651600001007000	433	Auto body	KOBEE BLAKE A
1180 Military Rd	Tonawanda	1464890651600002005100	330	Vacant comm	ESCRO TRANSPORT LTD
275 Mayville Ave	Tonawanda	1464890651600002007100	446	Cold storage	ESCRO ENTERPRISES
96 -102 Pyle Ct	Tonawanda	1464890652600001014000	220	2 Family Res	DOUGLASS JOHN
10 -14 Hurst Ct	Tonawanda	1464890652600005014000	220	2 Family Res	EMPIRE AQUITION GROUP INC
1740 Military Rd	Tonawanda	1464890652700001003000	330	Vacant comm	HLM HOLDINGS LLC
38 -42 Sheridan Parkside	Tonawanda	1464890653400004003000	220	2 Family Res	SAMSON ROBERT JR
162 Desmond Dr	Tonawanda	1464890654000003022000	311	Res vac land	BLOUNT JAMES J
62 Elmview Dr	Tonawanda	1464890654100001008000	210	1 Family Res	BLYTH JOHN B
4 Elmview Dr	Tonawanda	1464890654100001020000	210	1 Family Res	SHAMROCK BRIAN
157 Elmview Dr	Tonawanda	1464890654200001009000	210	1 Family Res	COOTS RACHAEL
81 Parkedge Ave	Tonawanda	1464890654800001022000	210	1 Family Res	RIDER RANDY C (ESTATE)
140 Dupont Ave	Tonawanda	1464890654800002009000	210	1 Family Res	AARON MARY BETH
256 Dunlop Ave	Tonawanda	1464890654900002035000	210	1 Family Res	DENMAN LINDA A
192 Dunlop Ave	Tonawanda	1464890654900002048000	210	1 Family Res	SMITH KEVIN P
144 Henderson Ave	Tonawanda	1464890656800002008000	210	1 Family Res	KRYSZAK JOSEPH L
166 Fowler Ave	Tonawanda	1464890656800003004000	220	2 Family Res	DINATALE SALVATORE
125 Mayville Ave	Tonawanda	1464890656800004025000	210	1 Family Res	LAUDAN JAMES R
68 Somerville Ave	Tonawanda	1464890663600004007000	210	1 Family Res	MURRAY SHARON L
141 Glencove Rd	Tonawanda	1464890663900003006000	210	1 Family Res	RICHARDS KEVIN W
166 Willowbreeze Rd	Tonawanda	1464890664000004041000	210	1 Family Res	POSSE OLGA A
117 Kenview Ave	Tonawanda	1464890664600001051000	220	2 Family Res	FLORES JOSE
65 Westchester Blvd	Tonawanda	1464890664600006039000	311	Res vac land	MCCADDEN TIMOTHY W
33 Harding Ave	Tonawanda	1464890664700005004000	220	2 Family Res	NELSON CHRISTOPHER P
548 Delaware Rd	Tonawanda	1464890664700006005000	210	1 Family Res	BARCLAY HILDA (ESTATE)
288 Harrison Ave	Tonawanda	1464890665100005018000	210	1 Family Res	HAUSER GARY J
2784 Elmwood Ave	Tonawanda	1464890665300008026000	433	Auto body	PALADINO GARY
77 Pullman Ave	Tonawanda	1464890665300008045000	220	2 Family Res	PEZZINO STEPHEN
124 Linden Ave	Tonawanda	1464890665500003038000	210	1 Family Res	BOY JAMES
102 Kenton Rd	Tonawanda	1464890665500005046000	210	1 Family Res	MALEK DANA M
1114 Englewood Ave	Tonawanda	1464890665700002019000	220	2 Family Res	PYRAK MARGARET
62 Cable St	Tonawanda	1464890665800003019000	210	1 Family Res	HOWARD FREDERICK
97 Moulton Ave	Tonawanda	1464890666600003020000	210	1 Family Res	D'AMATO MARGARET T
277 Heath Ter	Tonawanda	1464890667500002005000	220	2 Family Res	CAVANAGH CHRISTOPHER
130 Lamson Rd	Tonawanda	1464890667600003005000	210	1 Family Res	LATONA DAVID
125 Lamson Rd	Tonawanda	1464890667600004023000	210	1 Family Res	ABDALLAH NAHIDA
33 Marjorie Dr	Tonawanda	1464890668300004015000	210	1 Family Res	CITY PLACE PROPERTIES LLC
725 Woodland Dr	Tonawanda	1464890673900001006000	210	1 Family Res	WHITNEY EDWARD J
874 Niagara Falls Blvd	Tonawanda	1464890673900002008000	433	Auto body	FIRST KLASS PROPERTY LLC
40 Fountain Park	Tonawanda	1464890673900003006000	210	1 Family Res	DIEMUNSCH MARCIA
702 Montrose Ave	Tonawanda	1464890675400003012000	210	1 Family Res	LAMANUSA DEBORAH E
711 Montrose Ave	Tonawanda	1464890675400004025000	210	1 Family Res	BALSER SR RAYMOND J (ESTATE)
664 Niagara Falls Blvd	Tonawanda	1464890675500002015000	210	1 Family Res	LANNEN DANIELLE M
634 Niagara Falls Blvd	Tonawanda	1464890676300002005000	210	1 Family Res	MOBLEY GLADYS (ESTATE)
226 Wellington Ave	Tonawanda	1464890677700003014000	210	1 Family Res	KANALEY ANDREW J
49 Paige Ave	Tonawanda	1464890677900001010100	210	1 Family Res	FRAZIER TIMMY J
358 Niagara Falls Blvd	Tonawanda	1464890677900003015100	210	1 Family Res	WHEELER MARY A
1238 Tonawanda St	Tonawanda	1464890773100002006000	220	2 Family Res	JBW PRECISE DEVELOPMENT LLC
2875 Niagara St	Tonawanda	1464890773100006008000	482	Det row bldg	ROTH KATHY (ESTATE)
78 Vulcan St	Tonawanda	1464890773200006015000	210	1 Family Res	IBRAHIM ZACHARIAH
57 Roswell Ave	Tonawanda	1464890773900002030000	220	2 Family Res	MARKS CAROLINE (ESTATE)
168 Parkhurst Blvd	Tonawanda	1464890792100004008000	210	1 Family Res	SPENCER TANAE M

88 Parkhurst Blvd	Tonawanda	1464890792100007013000	220	2 Family Res	BANDINELLI CARMELO
158 Hawthorne Ave	Tonawanda	1464890792200005008000	220	2 Family Res	SCHNEEGOLD ROBIN L
167 Lyndale Ave	Tonawanda	1464890792200005044000	210	1 Family Res	OWENS CLARA B
372 Englewood Ave	Tonawanda	1464890792900007011000	482	Det row bldg	ERIE CAPITAL INC
39 Lyndale Ave	Tonawanda	1464890793000005042000	220	2 Family Res	DUBAISHI SALLAH H
4544 Hunters Crk Rd	Wales	1466001770000002016000	210	1 Family Res	MARTZOLF MICHAEL G
0 Center Line Rd	Wales	1466001890000001023120	322	Rural vac>10	GUROV IVAN
0 Maple Hill Rd	Wales	1466002030000003013000	314	Rural vac<10	MILLEVILLE ANDREW S
11110 Darien Rd	Wales	1466002160000001043200	240	Rural res	CHARLES ADAM
Calais Ave	West Seneca	1468001231600002001000	311	Res vac land	NEUMANN ALBERT
Rear Indian Church Rd	West Seneca	1468001232000001032100	311	Res vac land	ATKIN CONSTRUCTION CORP
85 Nash St	West Seneca	1468001234300002029000	210	1 Family Res	BARYZA ALEXANDRA J
8 Fernwood Ave	West Seneca	1468001234400001015000	210	1 Family Res	RITCHEY COLLEEN
205 North Ave	West Seneca	1468001242000004001100	220	2 Family Res	SMASZCZ GENEVIEVE
20 Orchard Ave	West Seneca	1468001242000004024100	210	1 Family Res	LENNERTZ RICHARD W III
98 Gordon Ave	West Seneca	1468001245300003019000	210	1 Family Res	PADDY JUDITH L (LE)
189 Dwyer St	West Seneca	1468001246200001025000	210	1 Family Res	JARCZYK JOSEPH J
164 Emporium Ave	West Seneca	1468001246900001018000	210	1 Family Res	KOEPPEL JILLIAN M
27 Dwyer St	West Seneca	1468001247800001023000	210	1 Family Res	SWEENEY KATHLEEN M
270 Forest Dr	West Seneca	1468001251300001027000	210	1 Family Res	SUSZYNSKI REBECCA D
198 French Lea Rd	West Seneca	1468001251400001057000	210	1 Family Res	MUREK DONNA M
4783 Clinton St	West Seneca	1468001252000001017000	210	1 Family Res	COOPER PHYLLIS A
High St	West Seneca	1468001256500009011000	311	Res vac land	FOX JOHN F
Wilson St	West Seneca	1468001256500013024100	311	Res vac land	JARCZYK EDWARD A
Huntington Ave	West Seneca	1468001257200001011100	311	Res vac land	MORETON PATRICK N
3514 Transit Rd	West Seneca	1468001261300004013110	210	1 Family Res	MULLETT ELAINE
126 Onondaga Ave	West Seneca	1468001332000013016100	210	1 Family Res	KRIEGBAUM JANE A
176 Edson St	West Seneca	1468001332700005002100	484	1 use sm bld	COFFEY THEODORE
138 Duerstein St	West Seneca	1468001332700006010000	280	Res Multiple	WOODS RAYMOND R
236 Chamberlin Dr	West Seneca	1468001332800002024000	210	1 Family Res	MORGAN TAMARA
68 Mt Vernon Ave	West Seneca	1468001333500001054000	210	1 Family Res	NOCERA THOMAS D
91 Burch Ave	West Seneca	1468001333500002005000	210	1 Family Res	MORANSKI THOMAS G
220 Chamberlin Dr	West Seneca	1468001333600001007000	210	1 Family Res	COFFEY THEODORE
227 Kirkwood Dr	West Seneca	1468001333600003003000	210	1 Family Res	KRUG TAMARA A
98 Wildwood Pl	West Seneca	1468001334300001036000	210	1 Family Res	DARLING- KRAJECR MOLLYANN
65 Chamberlin Dr	West Seneca	1468001334400001040000	210	1 Family Res	PASQUALE MARC JAMES
33 Columbia Pkwy	West Seneca	1468001334400002039000	220	2 Family Res	BUTTS MICHAEL P
105 Columbia Pkwy	West Seneca	1468001334400002058000	210	1 Family Res	THURSTON CHRISTOPHER
Kirkwood Dr	West Seneca	1468001334400003001000	311	Res vac land	FRANK CLYDE
95 Kirkwood Dr	West Seneca	1468001334400003011000	210	1 Family Res	THE JEFFREY CRONE TRUST
59 Stephenson St	West Seneca	1468001334400003050000	220	2 Family Res	MUDER PAMELA
15 Wichita Rd	West Seneca	1468001335200003006000	210	1 Family Res	KORANSKY DAVID H
2627 Seneca St	West Seneca	1468001335200003048000	220	2 Family Res	MUDAR PAMELA
68 School St	West Seneca	1468001340700001017000	210	1 Family Res	GAASCH CYNTHIA
1124 Indian Church Rd	West Seneca	14680013407000030021002452	210	1 Family Res	CHAPMAN DIANE L
1864 Union Rd	West Seneca	1468001340800001052100	210	1 Family Res	POPPENDECK KEITH J
1860 Union Rd	West Seneca	1468001340800001054000	210	1 Family Res	POPPENDECK KEITH
1854 Union Rd	West Seneca	1468001340800001055100	484	1 use sm bld	POPPENDECK KEITH
18 South Ave	West Seneca	1468001340800001057000	210	1 Family Res	POPPENDECK KEITH J
99 Seneca Crk Rd	West Seneca	1468001340800006009000	210	1 Family Res	PLOSSI EDWARD D
3062 Seneca St	West Seneca	1468001341300004003110	210	1 Family Res	GRIFFIN JAMES N
358 Center Rd	West Seneca	1468001341400002004000	482	Det row bldg	GOODMAN DONALD
604 Main St	West Seneca	1468001342000002025100	210	1 Family Res	YATES ROBERT E JR
4130 Seneca St	West Seneca	1468001342000006014000	482	Det row bldg	COLLANA GAETANO
108 Harlem Rd	West Seneca	1468001343700003019100	210	1 Family Res	GROVES DALE E
102 Flohr Ave	West Seneca	1468001343700004016000	210	1 Family Res	GARRY KATHERINE P
2845 Seneca St	West Seneca	1468001345300005016100	433	Auto body	ELLIOTT EDWARD A
79 Kelsey Dr	West Seneca	1468001345400003009100	210	1 Family Res	BEVILACQUA DAVID
94 Greymont Ave	West Seneca	1468001345900001001100	210	1 Family Res	DZIERBA PAUL C
187 Summit Ave	West Seneca	1468001346000011011000	210	1 Family Res	FOLTYNIAK LISA L
67 Osgood Ave	West Seneca	1468001346000011015000	210	1 Family Res	WILSON THOMAS B

2976 Seneca St	West Seneca	1468001346200001008000	433	Auto body	ROLLS BARRY
45 Evelyn Ave	West Seneca	1468001346500004028100	220	2 Family Res	FAHEY JENNIFER
13 Louis Ave	West Seneca	1468001346500005037220	438	Parking lot	NEW CENTER ROAD LLC
10 Loxley Ct	West Seneca	1468001346900002030000	210	1 Family Res	KIBLIN DENISE
791 Seneca Crk Rd	West Seneca	1468001350600005027000	210	1 Family Res	COLLANA GAETANO
975 Seneca Crk Rd	West Seneca	1468001350700002001000	210	1 Family Res	BYKOWICZ MIECZYSLAW J
75 Borden Rd	West Seneca	1468001350800002035000	210	1 Family Res	JIVIDEN JOYCE L
184 Schultz Rd	West Seneca	1468001351200003024000	210	1 Family Res	REITMEIER MARION G
53 Idlewood Dr	West Seneca	1468001351700001069000	311	Res vac land	SUCHOCKI JAMES T
39 East Ave	West Seneca	1468001351700002004100	210	1 Family Res	SCHOENHARDT JEFFREY
899 Main St	West Seneca	1468001351700003009100	210	1 Family Res	KRUE LISA
268 Bullis Rd	West Seneca	1468001352000004005000	210	1 Family Res	GATTIE JOSEPH J
Wilson St	West Seneca	1468001356200002017100	311	Res vac land	REIS-MARCUS CHARLENE
Miller Ave	West Seneca	1468001357000002001100	311	Res vac land	BUMBACO MARY & ONE
Garfield Ave	West Seneca	1468001357000005019100	311	Res vac land	GAFFNEY GARY
Monroe St	West Seneca	1468001357000005038100	311	Res vac land	COURTNEY RONALD & WIFE
4508 Seneca St	West Seneca	1468001357800004014000	311	Res vac land	CORCORAN BERNADETTE
Bullis Rd	West Seneca	1468001361300001026000	311	Res vac land	HERRMANN EDWARD A
314 Tampa Dr	West Seneca	1468001420800004025000	210	1 Family Res	CHILUNGU MICHAEL
Rear Eagan Dr	West Seneca	1468001420800006056000	311	Res vac land	CARR PETER B
161 Cloverleaf Ave	West Seneca	1468001421200010007000	557	Outdr sport	HIDEAWAY GOLF & SPORT CENTER
Elmview Ave	West Seneca	1468001421200010008000	330	Vacant comm	MOSEY THOMAS
195 Fisher Rd	West Seneca	1468001421600009004100	341	Ind vac w/imp	MCCARTHY MICHAEL
91 Southgate Dr	West Seneca	1468001430700007002000	210	1 Family Res	ANANIADIS VASILIOS
210 Langner Rd	West Seneca	1468001430900001004000	220	2 Family Res	CHAPMAN JOHN B
16 Singer Dr	West Seneca	1468001431100005005000	210	1 Family Res	MCCARTHY THOMAS J III
181 Elmsford Dr	West Seneca	1468001431400002003000	210	1 Family Res	MARCISZEWSKI ALEX
125 Rolling Hills Dr	West Seneca	1468001432000002002000	210	1 Family Res	ZUROWSKI JOHN A
728 East & West Rd	West Seneca	1468001440900009033000	210	1 Family Res	WOJTKOWIAK DAVID
1 Hilltop Ct	West Seneca	1468001441300006004120	210	1 Family Res	KISICKI CHERYL
39 Hilltop Ct	West Seneca	1468001441300006011000	210	1 Family Res	FAHEY JENNIFER
9 Conner Ct	West Seneca	1468001441400003072000	210	1 Family Res	FOLEY DAWN MARIE
8 Harwood Rd	West Seneca	1468001441700006017000	210	1 Family Res	MANION ROBERT W
52 Old Farm Cir	West Seneca	1468001520600002052000	210	1 Family Res	SIMONEIT DENISE
75 Schaefer Rd	West Seneca	1468001520600005006000	210	1 Family Res	CAPRETTO ANTHONY J
1497 Orchard Park Rd	West Seneca	1468001520700003001100	484	1 use sm bld	FAHEY JENNIFER F
80 Pamela Ct	West Seneca	1468001530500002016000	210	1 Family Res	MAYER LISA A
89 Cherokee Dr	West Seneca	1468001530500006018000	210	1 Family Res	STEINER ROBIN

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-23	COUNTY EXECUTIVE	Authorization to Enter into Contract with First Amendment First Vote
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Attachments

24COMM. 4E-23



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

CC LEG FEB 9 '24 PM 2:00

February 9, 2024

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

RE: Authorization to Enter into Contract with First Amendment First Vote

Dear Honorable Members:

Enclosed, please find a memorandum and proposed resolution from the Office of Public Advocacy requesting authorization to contract with 1st Amendment, 1st Vote as part of a collaborative partnership with the Erie County Commission on the Status of Women and its participation in the 1st Amendment, 1st Vote programs and events.

Should your Honorable Body require further information, I encourage you to contact Karen King, Commissioner of the Office of Public Advocacy. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jp
Enclosure

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Erie County Office of Public Advocacy
Re: Contract with 1st Amendment, 1st Vote
Date: February 9, 2024

SUMMARY

The Erie County Office of Public Advocacy is requesting the legislature repeal its requirement to issue a Request for Proposal to provide civic engagement experiential learning opportunities in collaboration with the Commission on the Status of Women to high school girls about the political process, including running for elected office and governance from January 2024 through December 2024, enacted as part of the Adopted 2024 Budget Resolution #18 (Page R-5, Budget Book B).

Additionally, Public Advocacy is requesting authorization to contract with 1st Amendment, 1st Vote (1st A, 1st V) to provide that specific programming as part of an annual Leadership Summit held in Seneca Falls, NY to coincide with Women's History Month in March. The Commission on the Status of Women (CSW) wishes to offer high school girls this experiential learning opportunity to achieve greater gender parity in US elected office at the local, state, and national levels.

FISCAL IMPLICATIONS

The contracted amount being requested has already been included in the Office of Public Advocacy Budget as a program under the CSW. Currently, there are no additional fiscal implications to authorizing this resolution.

REASONS FOR RECOMMENDATION

Under the Office of Public Advocacy, the CSW provides resources to the women and girls of Erie County to ensure that they participate fully in matters that have an impact on their lives and toward the elimination of all gender-based discrimination and the promotion of women's economic, societal, and political empowerment. The Commission conducts policy studies, analyzes current legislation, programs, and trends impacting women and girls; develops collaborative programs with local and regional organizations and public officials; provides educational awareness; and recommends measures to coordinate, consolidate or expand the resources and services available to women in Erie County.

BACKGROUND INFORMATION

1st A, 1st V, offers educational programming focusing on civic engagement for high school girls in Erie County. It provides them with experiential learning opportunities, including participation in the annual Fall Seminar and Spring Leadership Summit, where they engage in interactive activities to learn about what is involved in running for elected office and governance. Participation in these events offers students a unique opportunity to interact with past and current

elected officials and hear firsthand about the experiences and insights each public servant has gained on their journey to elected office and public service. The students also participate in simulated campaigns, where they learn about the different roles member of campaign teams play in the political process.

The Office of Public Advocacy sought authorization to enter into contract with 1st A, 1st V as Proposed 2024 Budget Resolution #18, which was subsequently amended to require the issuance of a Request for Proposal for such services and included in the Adopted 2024 Erie County Budget. However, due to the specific nature of this programming and that it is intended to cover costs associated with the annual Leadership Summit held in Seneca Falls, NY it is not possible to issue a Request for Proposals.

CONSEQUENCES OF NEGATIVE ACTION

Failure to approve this resolution will serve to hinder the CSW and Office of Public Advocacy's ability to offer this experiential learning opportunity to high school girls across Erie County. The Office will not be able to complete an RFP in the short timeframe before the Leadership Summit set to coincide with Women's History Month in March and will have to forgo participation.

STEPS FOLLOWING APPROVAL

The Erie County Office of Public Advocacy will enter into a contract with 1st A, 1st V.

A RESOLUTION SUBMITTED BY:
THE ERIE COUNTY OFFICE OF PUBLIC ADVOCACY

RE: Authorization to Enter into Contract with 1st Amendment, 1st Vote

WHEREAS, the Department of Public Advocacy, as part of the mission of the Erie County Commission on the Status of Women, offers high school girls' civic engagement experiential learning opportunities; and

WHEREAS, the Department of Public Advocacy sought authorization to enter into contract with 1st A, 1st V as Proposed 2024 Budget Resolution #18, which was subsequently amended to require the issuance of a Request for Proposal for such services and included in the Adopted 2024 Erie County Budget; and

WHEREAS, 1st A, 1st V promotes opportunities for female students to learn and experience the political process through participation in 1st A, 1st V programs and events; and

WHEREAS, 1st A, 1st V offers the participants learning opportunities focusing on the significance of the of the early Women's Suffrage movement's contributions to women's equality; and

WHEREAS, 1st A, 1st V offers participants the opportunity understands the connection between the first and nineteenth amendments and to recognize the ongoing work necessary to create greater gender parity in elected office.

WHEREAS, due to the intended use of these funds to cover costs associated with the annual Leadership Summit held by 1st A, 1st V in Seneca Falls, NY in March it is not possible to conduct a Request for Proposals for this programming.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby repeals its requirement to issue a Request for Proposal to provide civic engagement experiential learning opportunities in collaboration with the Commission on the Status of Women to high school girls about the political process, including running for elected office and governance from January 2024 through December 2024, enacted as part of the Adopted 2024 Budget Resolution #18 (Page R-5, Budget Book B); and be it further

RESOLVED, that authorization is hereby given to the County Executive to enter into a contract with 1st Amendment, 1st Vote for an amount not to exceed \$3,500 to provide civic engagement experiential learning opportunities in collaboration with the Commission on the Status of Women to high school girls about the political process, including running for elected office and governance from January 2024 through December 2024; and be it further

RESOLVED, that sufficient funds to cover the cost of this contract exist within the Erie County Department of Public Advocacy's (fund 109, Center 1091000) 2024 General Fund Budget in Account 516020 - Professional Services, Contracts and fees; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Erie County Executive's Office, Comptroller's Office, Division of Budget and Management, Department of Law and Department of Public Advocacy.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-24	COUNTY EXECUTIVE	Authorization to Contract with Building Blocks Comprehensive Services, Inc.
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Attachments

24COMM. 4E-24



EC LEG FEB 9 '24 PM 2:07

COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

February 9, 2024

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

RE: Authorization to Contract with Building Blocks Comprehensive Services, Inc.

Dear Honorable Members:

The Erie County Department of Health (ECDOH) is seeking authorization to enter into contract with Building Blocks Comprehensive Services, Inc. to address current capacity issues in securing mandated related services for children in the New York State Special Education Preschool Services Program.

Should your Honorable Body require further information, please contact Commissioner of Health Gale Burstein. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jah
Enclosure

cc: Dr. Gale Burstein, Commissioner of Health

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Health
Re: Authorization to Contract with Building Blocks Comprehensive Services, Inc.
Date: February 9, 2024

SUMMARY

ECDOH's Division of Services for Children with Special Needs contracts with many Preschool Special Education Programs to provide related services to children, but are currently experiencing capacity issues. Children are on waiting lists to receive mandated services listed in their Individualized Education Plans. New York State Education Department (NYSED) requires that if a school district within Erie County mandates therapy services for children, Erie County must contract with agencies to provide those services. ECDOH is looking to increase the number of contracted agencies available to meet these mandates. This resolution seeks waiver of the procedures in Section 26.08 of the Erie County Administrative Code because rates paid to providers are non-negotiable and are listed in the New York State Special Education Database.

FISCAL IMPLICATIONS

Funding was budgeted for and is currently available for the contract in Account 528000 - Services to Special Needs Children to cover the costs incurred. There is one rate listed in the New York State Special Education Database for all Related Services and providers are reimbursed per completed therapy session.

REASONS FOR RECOMMENDATION

NYSED Part 200 of the Regulations of the Commissioner of Education pursuant to special education programs and services for students with disabilities requires that counties contract with agencies to provide related services authorized by District Committee's on Special Education, funding is available, and Erie County is looking to increase the number of contracted agencies to address present capacity issues.

CONSEQUENCES OF NEGATIVE ACTION

Erie County would not be in compliance with NSYED part 200 and children will remain on waiting lists for mandated services.

STEPS FOLLOWING APPROVAL

ECDOH will work with Budget and Management and County Attorney's Office on executing all terms of the contract.

RESOLUTION SUBMITTED BY:
DEPARTMENT OF HEALTH

Re: Authorization to Contract with Building Blocks Comprehensive Services, Inc.

WHEREAS, the Erie County Department of Health's Division of Services for Children with Special Needs currently contracts with many Special Education programs providing Related Services; and

WHEREAS, according to the New York State Education Department (NYSED), if a Committee on Preschool Special Education mandates Related Services, the county must contract with agencies who can provide those services; and

WHEREAS, Erie County is experiencing capacity issues and children are waiting to receive mandated services; and

WHEREAS, Building Blocks Comprehensive Services, Inc., is able to provide Related Services to some children on waiting lists.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive to enter into a contract with Building Blocks Comprehensive Services, Inc., waiving the procedures in Section 26.08 of the Erie County Administrative Code, to provide Related Services; and be it further

RESOLVED, that sufficient funds exist within the Division of Services for Children with Special Needs 2024 Adopted Budget (Fund 110, Funds Center 12750) Account 528000 - Services to Special Needs Children to cover costs incurred for these services; and be it further

RESOLVED, that the Erie County Legislature hereby authorizes the Department of Budget and Management to make any other technical adjustments necessary to properly execute the terms of the agreement; and be it further

RESOLVED, that certified copies of this resolution will be forwarded to the Erie County Executive's Office, Comptroller's Office, the Division of Budget and Management, and Department of Health.

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-25	COUNTY CLERK	Letter Regarding Comm. 4E-4 & Comm. 2E-1
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Attachments

24COMM. 4E-25



COUNTY OF ERIE

MICHAEL P. KEARNS
COUNTY CLERK

February 12, 2024

The Honorable Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

Re: COMM. 4E-4 and COMM. 2E-1

Dear Honorable Members:

I am writing in response to the letter of the Erie County Comptroller (COMM. 4E-4) regarding COMM. 2E-1, which is the Clerk's proposed Resolution to authorize entry into a second extension of the contract with the Western New York Law Center, Inc. I respectfully feel three points need to be clarified in the Comptroller's letter before the upcoming session on February 15, 2024.

First, COMM. 2E-1 was already not given immediate consideration by this Honorable Body, as it was moved to the Economic Development Committee. I attended the Economic Development Committee meeting on January 30, 2024 to address the Resolution, wherein Chair Howard J. Johnson, Jr. requested that a representative from the WNY Law Center appear to discuss the progress of its work before the extension would be granted. That update is scheduled to be heard at the work session of this Honorable Body this Thursday, February 15, 2024 at 10:00 a.m.

Second, COMM. 2E-1 does not request that any "unused funds" from 2023 be re-appropriated into 2024 for this extension. The proposed Resolution, as well as the supporting Memorandum, both clearly state that the funds are to come from the County Clerk- Registrar Division, Account No.: 516020- Professional Services Contracts and Fees. This Honorable Body adopted the amount of \$151,209.00 in the 2024 Budget for that line, which is more than enough to cover the \$125,000 amount for the WNY Law Center extension.

Because no funds from 2023 are being requested to be rolled over to cover this extension, I respectfully do not believe that this Resolution needs to be discussed along with the Comptroller's recent mortgage tax audit and Clerk Registrar Division audit from 2023.

To the extent the Legislature would like to discuss the audits at a session where there is not a guest from the WNY Law Center presenting on an unrelated request, I am more than happy to make myself available.

Very truly yours,



MICHAEL P. KEARNS
Erie County Clerk

MPK/wal

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-26	COMPTROLLER	External Accounting Review of the County Clerk's Office Fiscal & Accounting Practices
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Attachments

24COMM. 4E-26



EC LEG FEB 12 '24 PM 4:56

ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

February 12, 2024

Hon. Michael P. Kearns
Erie County Clerk
92 Franklin Street
Buffalo, New York 14202

Re: External Accounting Review of the County Clerk's Office Fiscal and Accounting Practices

Dear Clerk Kearns:

As you know, my office recently issued an audit of the process by which your office handles mortgage tax. A variety of factors and issues in the Clerk's Office pertaining to accounting and finances have raised concerns about the financial practices, policies, and actions of your office.

My office's two audits of your Registrar Division, combined with your refusal for six months in 2023 to grant my office with read-only access to your bank accounts and the conduct of a former senior Clerk employee with oversight of your office's accounting and fiscal affairs have all raised questions about how your office handles its accounting practices. Your failure to cooperate with my Accounting Division on a project to import financial data from your cashing system into the County's SAP accounting system further heightens my concerns.

Based on the issues raised in both audits (which only covered limited time periods), ongoing criminal investigations, as well as other fiscal and personnel-related concerns we have observed in the Clerk's Office during 2023, I strongly believe that the Clerk's Office should conduct a request for proposals ("RFP") and engage a qualified public accounting firm to conduct a forensic accounting review of the Clerk's Office and its cash handling, cashing system and fiscal practices.

There is precedent for such a forensic review of the Clerk's Office following a County Comptroller audit or review. In June 2012, the County Comptroller's Office issued a review that found problems and issues with the accounting and cash handling processes in the Clerk's Office. That report noted that the then-current financial process did not allow for an audit trail and provided little, if any, assurance of reliability as Excel spreadsheets used to track cash used could be easily manipulated.

The 2012 review (attached) led then-new County Clerk Christopher Jacobs to issue an RFP for accounting firms to conduct a review of the cash handling practices in the Registrar Division of the Clerk's Office. After five firms submitted responses to the RFP, in October 2012, the Clerk's Office received Legislature approval to hire the accounting firm Tronconi Segarra & Associates to conduct an analysis. The accounting firm's mandate was also to make recommendations for implementing a new accounting system in the Registrar Division and they were ultimately hired by the Clerk.

Unfortunately, while some recommendations were implemented, key recommendations were not and many of the same processes that were problematic in 2011 and 2012 remained until the

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PHONE: (716) 858-8400 • FAX: (716) 858-6195 • www.erie.gov/comptroller

present. Neither a new accounting or cashiering system or usage of SAP has occurred. As a result, the same cashiering system used 13 years ago is still used now. You stated in September 2023 that you intended to issue an RFP by year-end for a new cashiering or accounting system; recently, you stated your intention to do so in 2024. The problem as we see it is that the existing cashiering system does not interact with, and no data automatically populate into, the County's accounting system of record. The contract that bound you to New Visions was set to expire on December 31, 2023.

Whether or not a new cashiering or accounting system is purchased, the dilemma of financial data being uploaded into SAP remains. When such data do not get entered into SAP, it allows for opportunities for errors, fraud or abuse, as other offices such as mine or the Division of Budget and Management, cannot see the financial data from an office that handles large amounts of cash and other financial transactions. You should use SAP as your accounting system – not another software solution that generates “visual bugs” as your office claimed of New Visions in response to our first audit in 2023. (For the record, “visual bug” is what your office and New Visions claimed occurred when we discovered a Clerk employee attempting to white out and alter New Visions reports after our first audit found irregularities.)

In early August 2023, my Accounting Division met with your office, and we offered to work with the Clerk's Office to conduct a project to get data from the Clerk's existing cashiering system into SAP. Despite outreach from my office and requests for follow-up, you have not replied nor engaged in such a project.

It is my belief that a forensic review of the Clerk's Office by an external accounting firm is needed. That review should not only look at the Registrar Division but should examine the Auto Bureau Division as well. Poor fiscal practices and staffing is not just a Registrar Division matter. The same employee who oversaw the accounting and finances identified in my two audits also had purview over the Auto Bureau. A forensic review can be initiated and led by the Clerk, but my office should have a role in the process as the County's chief financial officer.

To fund a forensic review, I propose that you utilize your professional services account and some of the existing unutilized prior year funds as the source of funds for your retention of an accounting firm to conduct this forensic review.

Thank you in advance for your consideration of my request. If you have any questions concerning this matter, please do not hesitate to contact my office.

Sincerely,



Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Erie County Legislature
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority
Erie County Audit Committee

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-27

BASKIN

Letter on Arts in Public Places Committee

Attachments

24COMM. 4E-27

ERIE COUNTY LEGISLATURE

HON. APRIL N.M. BASKIN
CHAIR OF THE LEGISLATURE
2ND DISTRICT LEGISLATOR



92 Franklin St., 4th Fl.
Buffalo, NY 14202
716/858-8869
FAX: 716/858-8895

February 5, 2024

Daniel Castle, Commissioner
Department of Environment and Planning
95 Franklin Street
Floor 10
Buffalo, NY 14202

Dear Commissioner Castle:

I am writing this letter to follow up on the creation of the Arts in Public Places committee. It is imperative that the committee be convened as soon as possible so they can begin their work on eligible 2024 capital projects.

I am happy to provide staff from the Legislature to be of assistance to DEP if that would be helpful. Please let me know when the first meeting will be schedule and if there's anything the Legislature can do to be of assistance.

Regards,

A handwritten signature in blue ink that reads "April Baskin".

Cc: Bernice Radle
Edreys Wajed
Donald Suita
Alexa Wajed
John Mills, Minority Leader
John Gilmour, Chair of Community Enrichment Committee
Monica Boutin, County Executive's Office
William Geary, DPW Commissioner

Website: <http://www2.erie.gov/baskin/> - E-Mail: April.McCants-Baskin@erie.gov

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-28

BASKIN

Community Benefits Oversight Committee

Attachments

24COMM. 4E-28

ERIE COUNTY LEGISLATURE

HON. APRIL N.M. BASKIN
CHAIR OF THE LEGISLATURE
2ND DISTRICT LEGISLATOR



92 Franklin St., 4th Fl.
Buffalo, NY 14202
716/858-8869
FAX: 716/858-8895

February 5, 2024

Mark Poloncarz, County Executive
Robert Duffy, Chair of the Erie County Stadium Corporation
Steven Ranalli, President of the Erie County Stadium Corporation
Terence Gilbride, Senior Vice President & Chief Legal Officer of the Buffalo Bills, LLC.

Re: Community Benefits Oversight Committee

Dear New Stadium Partners:

Pursuant to Section 4(a) of the Community Benefits Agreement between the County of Erie, Erie County Stadium Corporation, the Buffalo Bills, LLC, and the Bills Stadium and Events Company, LLC, I submit the following names for appointment to the Community Benefits Oversight Committee:

Franchelle Hart
1327 Jefferson Avenue
Upper
Buffalo, NY 14208

Sean Mulligan
92 Franklin Street
4th Floor
Buffalo, NY 14202

Regards,

Website: <http://www2.erie.gov/baskin/> - E-Mail: April.McCants-Baskin@erie.gov

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4E-29

COMPTROLLER

2024 Consolidated Bond Resolution

Attachments

24COMM 4E-29



EC LEG FEB 13 '24 AM 9:57

ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

February 13, 2024

Honorable Members
Erie County Legislature
92 Franklin Street, Fourth Floor
Buffalo, New York 14202

Re: 2024 Consolidated Bond Resolution

Dear Honorable Legislators:

Please accept this communication as a placeholder for the County's 2024 Consolidated Bond Resolution and 2024 List of Project Components for the County's proposed 2024 Capital Borrowing.

The bond resolution and chart of projects is being completed by the County's bond counsel and will be available soon for your review and consideration.

If you have questions concerning the projects, please contact the County Administration.

Sincerely,

A handwritten signature in black ink that reads "K. R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Erie County Executive Mark C. Poloncarz, Esq.
Erie County Attorney Jeremy C. Toth, Esq.
Erie County Director of Budget and Management Robert W. Keating
Erie County Fiscal Stability Authority

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4D-1	COUNTY ATTORNEY	Transmittal of New Claims Against Erie County
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Attachments

24COMM. 4D-1



EC LEG FEB 6 '24 AM 10:51

COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

MEMORANDUM

JCT/dlw

TO: Olivia Owens, Clerk, Erie County Legislature
FROM: Jeremy C. Toth, Erie County Attorney
DATE: February 2, 2024
RE: Transmittal of New Claims Against Erie County

Ms. Owens:

In accordance with the Resolution passed by the Erie County Legislature on June 25, 1987 (Int. 13-14), attached please find six (6) new claims brought against the County of Erie. The claims are as follows:

Claim Name

1. Estate of William Henley v. County of Erie, et al.;
2. Daniel Warren v. Brian Bray, et al.;
3. Partnership for the Public Good v. Erie County Sheriff's Office;
4. Kyle Carter v. County of Erie, et al.;
5. Tierra Davis v. County of Erie, et al.; and
6. Estate of Alan Golkin v. County of Erie, et al.

JCT:dld
Attachments



COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

January 3, 2024

Ms. Olivia Owens, Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Ms. Owens:

In compliance with the Resolution No. 306 passed by the Erie County Legislature on June 25, 1987, regarding notification of lawsuits and claims filed against the County of Erie, enclosed please find a copy of the following:

File Name:	<i>Henley, William, Estate of, by Johneya Nardrea Henley v. County of Erie, et al.</i>
Document Received:	Notice of Claim
Name of Claimant:	Johneya Nardrea Henley 71 Sidney Street Buffalo, New York 14213
Claimant's attorney:	Franklin R. Pratcher, Esq. Pratcher & Associates, PC 1133 Kensington Avenue Buffalo, New York 14215

Should you have any questions, please call.

Very truly yours,

JEREMY C. TOTH
Erie County Attorney

JCT:dld
Enc.

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF ERIE

In the Matter of the Claim of
JOHNEYA NARDREA HENLEY as ADMINISTRATOR
For ESTATE OF WILLIAM BERNARD HENLEY

- against -

NOTICE OF CLAIM

CITY OF BUFFALO
COUNTY OF ERIE
ERIE COUNTY SHERIFF DEPARTMENT and
BUFFALO POLICE DEPARTMENT

To:

The Comptroller of the City of Buffalo
The Comptroller of the County of Erie
The Erie County Sheriff in his official capacity
The Buffalo Police Chief in his official capacity

This paper received at the
Erie County Attorney's Office
from Frank R. Pratcher on
the 11th day of Nov, 2023
at 11:17 a.m./p.m.
Frank R. Pratcher
Assistant County Attorney

PLEASE TAKE NOTE that the Claimant, as Administrator of the Estate above mentioned, herein makes claim against you as follows:

1. The name and post office of the Claimant is Johneya Nardrea Henley, residing at 71 Sidney Street Buffalo, NY 14213.
2. Claimants make her appearance by; Franklin R. Pratcher, Esq. of Pratcher & Associates, with offices at 1133 Kensington Avenue, Buffalo, NY 14215 with Etido Udousoro, Esq. of counsel.
3. **The nature of the claim:** is to recover damages for negligence resulting in severe personal injuries and wrongful death to the decedent, William Bernard Henley by reason of treatment received by him while in City of Buffalo Police custody and while confined as an inmate at the Erie County Holding Center located in Buffalo New York, between the dates of November 25, 2022 and November 27, 2022

4. **The time, place and manner in which the claim arose:** William Bernard Henley was arrested by Buffalo Police on an alleged weapon's charge on Friday November 25, 2022 and presented for an arraignment on Saturday November 26th 2022, after his arraignment he was handed over to the Erie County Sheriff he died in the Erie County Sheriff's custody on November 27th, 2022. The officers of the Buffalo Police and the Erie County Sheriff neglected to provide medical care to William Bernard Henley even though he was bleeding profusely from his face , his head and right thigh, he had a fractured spine and was in obvious pain. According to the coroner's report these external injuries as well as internal injuries led to Mr. Henley's death. His death was ruled a homicide, upon information and belief, as of the date of this notice no criminal charges have been brought in connection with said homicide.
5. The items of damage or injuries claimed are: Wrongful Death after pain and suffering.

PLEASE TAKE FURTHER NOTICE that by reason of the above, Claimant demands judgment against the City in an amount to be determined upon the trial action, together with the costs and disbursements of this action.

Dated: November , 13th, 2023
Buffalo, New York



Pratcher & Associates
Franklin R. Pratcher Esq.
Etido Udousoro, Esq. (Of counsel)
As Attorney for the Claimant
1133 Kensington Avenue
Buffalo NY 14215
(716) 838-4612

STATE OF NEW YORK)
COUNTY OF ERIE)

I, Johneya Nardrea Henley, am the Claimant, and the legal guardian of the infant claimant in the above-entitled action. I have read the foregoing complaint and know the contents thereof. The contents are true to my own knowledge except as to matters therein stated to be alleged upon information and belief, and as to those matters I believe them to be true. Notice and know the contents thereof. The Contents are true to my own knowledge except as to matters therein stated to be alleged upon information and belief and to those matters I believe them to be true.


JOHNEYA NARDREA HENLEY

Sworn to before me on this

10th day of November, 2023



Notary Public

~~ETIDO UDOUSORO
Notary Public, State of New York
Reg. No. 02UD6308465
Qualified in Erie County
Commission Expires 7/28/2026~~

ETIDO UDOUSORO
Notary Public, State of New York
Reg. No. 02UD6308465
Qualified in Erie County
Commission Expires 7/28/2026

Surrogate's Court of the County of Erie

On the Date Written Below LETTERS OF ADMINISTRATION WITH LIMITATIONS were granted by the Surrogate's Court of Erie County, New York as follows:

Name of Decedent: **William B Henley** File #: **2023-3024**
Date of Death: **11-27-2022**
Domicile: **Erie County**
Type of Letters Issued: **LETTERS OF ADMINISTRATION WITH LIMITATIONS**
Fiduciary Appointed: **Johneya Henley**
71 Sydney Street
Buffalo NY 14213

Limitations: Pursuant to SCPA 702(1), no final compromise of any wrongful death or related action(s) or proceeding(s) shall be made, nor any attorney's fees taken relating to the wrongful death action, without prior application to the Surrogate for an order from the Surrogate removing these restrictions.

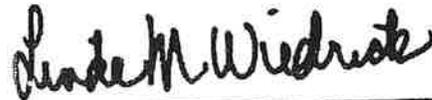
A kinship hearing must be held before any determination can be made as to decedent's distributees, and no distribution of funds may be made until such hearing has been held and this Court has made a determination on the kinship issues.

THESE LETTERS, granted pursuant to a decree entered by the court, authorize and empower the above-named fiduciary or fiduciaries to perform all acts requisite to the proper administration and disposition of the estate/trust of the Decedent in accordance with the decree and the laws of New York State, subject to the limitations and restrictions, if any, as set forth above.

Dated: October 19, 2023

IN TESTIMONY WHEREOF, the seal of the Erie County Surrogate's Court has been affixed.

WITNESS, Hon Acea M. Mosey, Judge of the Erie County Surrogate's Court



Linda M Wiedrick, Chief Clerk

These Letters are Not Valid Without the Raised Seal of the Erie County Surrogate's Court

Attorney:
Etido Udousoro
Law Office of Etido Udousoro Esq
1133 Kensington Avenue
Buffalo NY 14215

NOTICE: Attention is called to the provision of Sec. 11-1.6 of Estates, Powers and Trusts law and Sec. 719 of the Surrogate's Court Procedure Act, which makes it a misdemeanor and a cause for removal for a fiduciary to deposit or invest estate funds in his individual account or name. All funds must be deposited in the name of fiduciary and to the credit of the estate. Sec 708 and Sec 711 of the Surrogate's Court Procedure Act provide that if the address of the fiduciary changes they shall



COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

January 3, 2024

Ms. Olivia Owens, Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Ms. Owens:

In compliance with the Resolution No. 306 passed by the Erie County Legislature on June 25, 1987, regarding notification of lawsuits and claims filed against the County of Erie, enclosed please find a copy of the following:

File Name:	<i>Warren, Daniel v. Brian Bray, Daniel Meyer, et al.</i>
Document Received:	Verified Petition
Name of Claimant:	Daniel T. Warren 836 Indian Church Road West Seneca, New York 14224
Claimant's attorney:	Claimant is proceeding <i>pro se</i> .

Should you have any questions, please call.

Very truly yours,

JEREMY C. TOTH
Erie County Attorney

JCT:dld
Enc.

STATE OF NEW YORK : COUNTY OF ERIE
 SUPREME COURT :
 :
 : Index # 815817/2023
 For a Judgment pursuant to CPLR Article 78 :
 : NOTICE OF PETITION AND SUMMONS
 Daniel T. Warren. :
 Plaintiff/Petitioner, : Hon. Catherine Nugent Panepinto
 Against : IAS Assigned Justice
 :
 Gary A. Dickson, individually and in his :
 capacity as the Supervisor of the Town of :
 West Seneca, New York; The Town of West :
 Seneca, New York; Daniel Meyer in his :
 capacity as the FOIL appeals officer of Erie :
 County; Brian Bray in his capacity as Erie :
 County Commissioner of Personnel and Judith :
 Kindron :
 Defendants/Respondents :

PLEASE TAKE NOTICE, that upon the verified petition of Daniel T. Warren, verified the 6th day of December, 2023, and the exhibits annexed thereto, and the Memorandum of Law dated December 10, 2023, an application will be made to a Term of this court, to be held at the courthouse thereof, in Part 5 - 3rd floor located at 92 Franklin Street, Buffalo, New York 14202, on the 1st day of February, 2024, at 9:30 a.m. of that day, or as soon thereafter as counsel can be heard, for a judgment:

- a) On the first cause of action:
 - a. Pursuant to CPLR § 7806, directing Respondents to comply with their duty under FOIL to disclose all portions of the requested records not subject to any exemption or other privilege;
 - b. Awarding attorneys' fees and reasonable litigation costs as allowed under Public Officers Law § 89; and
 - c. Granting such other and further relief as the Court deems just and proper.

b) On the second cause of action:

- a. Declaring the appointment of Defendant/Respondent Kindron to the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town was made in violation of law and is void.
- b. Declaring the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town is vacant due to Defendant/Respondent Kindron not being a resident of the Town of West Seneca.
- c. Declaring the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town is vacant due to Defendant/Respondent Kindron's failure to take and file an oath of office.
- d. Vacating the appointment of Defendant/Respondent Kindron to the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town, pursuant to General Municipal Law § 51 and Article 78 as it was made contrary to law, arbitrary, capricious and in violation of public policy;

c) On the third cause of action:

- a. Declaring the appointment of Defendant/Respondent Kindron to the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town was made in violation of Civil Service Law and is void.
- b. Declaring the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town is vacant due to Defendant/Respondent Kindron not being a resident of the Town of West Seneca.
- c. Vacating the appointment of Defendant/Respondent Kindron to the position of Bookkeeper and/or Director of Finance with Defendant/Respondent Town,

pursuant to Civil Service Law § 102 as it was made contrary to law and public policy;

d. Restraining the Defendants/Respondents from certifying, making and/or paying any payments of wages to Defendant/Respondent Kindron;

d) On the fourth cause of action:

a. A judgment in an amount to be determined against Defendant/Respondent Dickson and in favor of Defendant/Respondent Town of West Seneca, New York in a sum equal to the compensation paid to Defendant/Respondent Kindron as Director of Finance for the Town of West Seneca, New York.

e) An award of Costs and disbursement of this proceeding;

f) Together with such other, further or different relief as the Court deems just and proper.

PLEASE TAKE FURTHER NOTICE, that pursuant to CPLR § 7804(e) a certified transcript of the record of the proceedings under consideration, an answer and supporting affidavits, if any, or a motion to dismiss based on objections in point of law pursuant to CPLR § 7804(f), shall be served and filed with the court at least five days before the return date specified above.

PLEASE TAKE FURTHER NOTICE THAT YOU ARE HEREBY SUMMONED to appear in this action, and answer the Complaint annexed hereto, by serving a copy of your Answer on the Petitioners-Plaintiffs' attorney within 20 days after the service of this Summons, exclusive of the day of service (or within 30 days after service is complete if this Summons is not personally delivered to you within the State of New York); or, on consent of the Petitioners-Plaintiffs, at the same time as you file an Answer to the Article 78 Petition, specifically five days before the same is scheduled to be heard; and, in case of your failure to appear and answer, judgment will be taken against you by default for the relief demanded in the Complaint annexed hereto.

PLEASE TAKE FURTHER NOTICE, that Plaintiff/Petitioner designates Erie County as the place of trial. The basis of venue is that Erie County is where the material events took place and where the residences and offices of Defendants/Respondents are located (CPLR §§ 503, 504(2), 506(b), 7804(b)).

Dated: December 11, 2023
West Seneca, New York

Yours, etc.



Daniel T. Warren
Plaintiff/Petitioner, Pro Se
836 Indian Church Road
West Seneca, New York 14224
716-288-6724



COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

January 4, 2024

Ms. Olivia Owens, Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Ms. Owens:

In compliance with the Resolution No. 306 passed by the Erie County Legislature on June 25, 1987, regarding notification of lawsuits and claims filed against the County of Erie, enclosed please find a copy of the following:

File Name:	<i>Partnership for the Public Good v. Erie County Sheriff's Office</i>
Document Received:	Verified Petition
Name of Claimant:	Partnership for the Public Good
Claimant's attorney:	Michael F. Higgins, Esq. Supervising Attorney Civil Liberties & Transparency Clinic University at Buffalo School of Law 516 O'Brian Hall, North Campus Buffalo, New York 14260

Should you have any questions, please call.

Very truly yours,

JEREMY C. TOTH
Erie County Attorney

JCT:dld
Enc.

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

In the Matter of the Application of

PARTNERSHIP FOR THE PUBLIC GOOD

Petitioner

Index No.

For a Judgment Pursuant to Article 78 of the Civil Practice
Law and Rules

-against-

ERIE COUNTY SHERIFF'S OFFICE.

Respondent

PLEASE TAKE NOTICE that, upon the annexed Verified Petition, the exhibits attached thereto, Partnership for the Public Good will move this Court at the New York State Supreme Court for Erie County located at 25 Delaware Avenue Buffalo, New York 14202 on January 30, 2024 at 9:30am or as soon thereafter as counsel may be heard for an Order and Judgement pursuant to Article 78 of the Civil Practice Law and Rules for the relief demanded in the annexed Verified Petition.

PLEASE TAKE FURTHER NOTICE that, pursuant to NY CPLR § 7804, Respondents answers, if any, must be served upon the undersigned five days before the return date and Petitioner's reply, if any, must be served one day before the return date.

Dated: December 21, 2023

Respectfully Submitted

/s/ Michael F. Higgins
Michael F. Higgins
University at Buffalo School of Law
Civil Rights and Transparency Clinic
507 O'Brian Hall, North Campus
Buffalo, NY 14620-1100
(585) 217-1268
Mh93@buffalo.edu



COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

January 12, 2024

Ms. Olivia Owens, Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

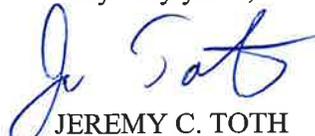
Dear Ms. Owens:

In compliance with the Resolution No. 306 passed by the Erie County Legislature on June 25, 1987, regarding notification of lawsuits and claims filed against the County of Erie, enclosed please find a copy of the following:

File Name:	<i>Carter, Kyle v. County of Erie and ECSO</i>
Document Received:	Notice of Claim
Name of Claimant:	Kyle Carter c/o Erie County Holding Center 40 Delaware Avenue Buffalo, New York 14202
Claimant's attorney:	David Roche, Esq. Sivin, Miller & Roche LLP 20 Vesey Street, Suite 1400 New York, New York 10007

Should you have any questions, please call.

Very truly yours,


JEREMY C. TOTH
Erie County Attorney

JCT:dld
Enc.

NOTICE OF CLAIM

In the Matter of the Claim of

KYLE CARTER

-against-

COUNTY OF ERIE and ERIE COUNTY SHERIFF

TO: THE COUNTY OF ERIE
c/o Erie County Department of Law
Edward A. Rath County Office Building
95 Franklin Street, Rm 1634
Buffalo, New York 14202

ERIE COUNTY SHERIFF
10 Delaware Avenue
Buffalo, New York 14202

PLEASE TAKE NOTICE, that the undersigned claimants hereby make claim and demand against Erie County and The Erie County Sheriff as follows:

1. The name and post-office address of each claimant and claimant's attorney is:

Claimant Kyle Carter: Erie County Holding Center, 40 Delaware Avenue, Buffalo, NY 14202

Attorneys for Claimants: Sivin, Miller & Roche LLP, 20 Vesey Street - Suite 1400, New York, New York 10007

2. The nature of the claim is:

To recover damages for injuries sustained by claimants as a result of the negligence, recklessness, and intentional conduct of The County of Erie, its agents, servants and/or employees, including but not limited to agents, servants and/or employees of the Erie County Sheriff. Claim is also made for negligent hiring, retention, and training of agents, servants and/or employees of Erie County and the Erie County Sheriff.

Claim is also made under 42 USC §§ 1981, 1983 and 1985 for deprivation of claimant's civil rights under color of state law.

3. The time when, the place where and the manner in which the claim arose:

The claim arose out of events that occurred on or about the early afternoon of August 25, 2023 in Cell 27 of the C-L Dormitory of the Erie County Holding Center (Hereinafter: ECHC), 40 Delaware Avenue, Buffalo, NY 14202. At the aforesaid time and place, sheriff's deputies, medical staff members and other employees, agents and servants of the defendants, negligently, recklessly and/or intentionally failed to take reasonable steps to ensure the safety of Claimant, an incarcerated individual detained at ECHC. Sheriff's Deputies and medical staff members and other employees, agents and servants of the defendants failed to take appropriate and necessary action to ensure that Claimant was receiving appropriate and necessary mental health care and supervision and failed to take appropriate and necessary action to protect Claimant from a foreseeable risk of self-harm. Sheriff's Deputies and other staff members failed to take appropriate and necessary preventative measures in response to repeated credible statements by Claimant that he intended to harm himself. Defendants were also negligent in their management and supervision of the housing area where the incident occurred, and Sheriff's deputies and other staff members were negligent in their failure to discover and respond to a self-harm incident. As a result of the above-described failures, Claimant attempted to commit suicide by hanging himself and thereby sustained severe physical injuries including but not limited to permanent brain injury, loss of cognitive functioning and loss of memory and suffered psychological and emotional injuries, including but not limited to emotional trauma, anxiety and depression.

4. The items of damage and injuries claimed are (include dollar amounts):

Claimant sustained physical and psychological injuries, as well as conscious pain and suffering, loss of enjoyment of life, and incurred and will incur economic loss, all to claimant's damage in the amount of TEN MILLION (\$10,000,000.00) DOLLARS.

The undersigned claimant therefore presents this claim for adjustment and payment. You are hereby notified that unless it is adjusted and paid within the time provided by law from the date of presentation to you, the claimant intends to commence an action on this claim.

Dated: New York, New York
November 20, 2023

SIVIN, MILLER & ROCHE, LLP

By 
David Roche

Attorneys for Claimants
20 Vesey St., Suite 1400
New York, NY 10007
(212) 349-0300

VERIFICATION

DAVID ROCHE, an attorney duly admitted to practice law in the State of New York, hereby affirms the following, under penalty of perjury:

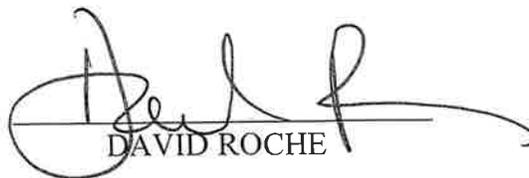
That I am the attorney for the claimant in the within Notice of Claim.

That I have read the foregoing Notice of Claim and know the contents thereof; that the same is true to my own knowledge, except as to the matters therein stated to be upon information and belief; and as to those matters I believe it to be true.

That the reason this verification is made by your affirmant and not by claimant is that claimant does not reside in the County where your affirmant maintains his office.

That the grounds for your affirmant's belief as to all matters not stated upon my knowledge are as follows: records, reports, facts and documents contained in claimant's file maintained by your affirmant's office.

Dated: New York, New York
November 20, 2023


DAVID ROCHE



COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

January 23, 2024

Ms. Olivia Owens, Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Ms. Owens:

In compliance with the Resolution No. 306 passed by the Erie County Legislature on June 25, 1987, regarding notification of lawsuits and claims filed against the County of Erie, enclosed please find a copy of the following:

File Name:	<i>Davis, Tiarra v. County of Erie, ECSO, Sheriff Garcia, Deputy John Doe</i>
Document Received:	Notice of Claim
Name of Claimant:	Tiarra Davis 706 Sherman Street Buffalo, New York 14211
Claimant's attorney:	Ryan C. Johnsen, Esq. Lipsitz Green Scime Cambria LLP 42 Delaware Avenue, Suite 120 Buffalo, New York 14202

Should you have any questions, please call.

Very truly yours,

JEREMY C. TOTH
Erie County Attorney

JCT:dld
Enc.

In the Matter of the Claim of
TIARRA DAVIS,

NOTICE OF CLAIM

Claimant,

- against -

ERIE COUNTY,
ERIE COUNTY SHERIFF'S DEPARTMENT,
SHERIFF JOHN C. GARCIA, in his official and individual
Capacity as Sheriff of Erie County,
And
DEPUTY SHERIFF JOHN DOE,

Respondents.

This paper received at the
Erie County Attorney's Office
from Scott Zenzon
the 12 day of January, 2024
at 10:54 a.m.
[Signature]
Assistant County Attorney

TO: ERIE COUNTY,
ERIE COUNTY SHERIFF'S DEPARTMENT,
SHERIFF JOHN C. GARCIA
DEPUTY SHERIFF JOHN DOE

PLEASE TAKE NOTICE, that TIARRA DAVIS, has and hereby makes claim against
ERIE COUNTY, ERIE COUNTY SHERIFF'S DEPARTMENT, SHERIFF JOHN C.
GARCIA and DEPUTY SHERIFF JOHN DOE, and in support of said claim states the
following:

1. The Post Office address of the claimant is 706 Sherman Street, Buffalo, New
York 14211.
2. The attorneys for the claimant are LIPSITZ GREEN SCIME CAMBRIA LLP,
and their Post Office address is 42 Delaware Avenue, Suite 120, Buffalo, New York 14202-
3924.

3. The claim of TIARRA DAVIS is for personal injuries, including without limitation, medical expenses and for consequential damages generally.

4. The claim arose on Church Street near or around its intersection with South elmwood Avenue, within the City of Buffalo, County of Erie and the State of New York.

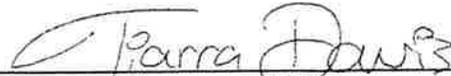
5. The claim arose in substance as follows: On the 17th day of October, 2023, at approximately 11:30 a.m., the claimant, TIARRA DAVIS, was a passenger in a vehicle operated by DEPUTY SHERIFF JOHN DOE and owned by ERIE COUNTY, ERIE COUNTY SHERIFF'S DEPARTMENT, and/or SHERIFF JOHN C. GARCIA, when said vehicle collided with another, resulting in serious injuries to the claimant.

6. Upon information and belief, the incident herein described and the resultant injuries and damages sustained were caused as a result of the negligence, carelessness, recklessness and/or unlawful and/or intentional conduct on the part of the agents, servants and/or employees of ERIE COUNTY, ERIE COUNTY SHERIFF'S DEPARTMENT, SHERIFF JOHN C. GARCA, and/or DEPUTY SHERIFF JOHN DOE.

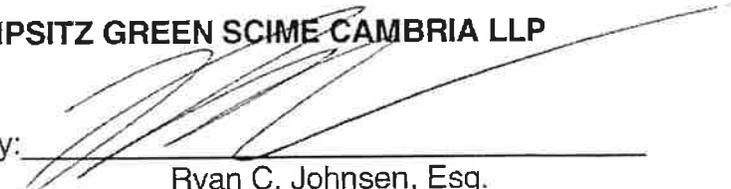
7. Upon information and belief, as a result of the aforesaid incident, the claimant, TIARRA DAVIS, sustained severe bodily injuries and was painfully and seriously injured; was rendered sick, sore, lame and disabled; sustained pain and suffering and shock to his nerves and nervous system; and more particularly, TIARRA DAVIS, sustained multiple various injuries, including injuries to teeth; right arm; right shoulder; lumbar spine; thoracic spine; cervical spine. Upon information and belief, these injuries will result in permanent defects.

WHEREFORE, claimant requests that ERIE COUNTY, ERIE COUNTY SHERIFF'S DEPARTMENT, SHERIFF JOHN C. GARCIA and DEPUTY SHERIFF JOHN DOE honor and pay the claim on behalf of TIARRA DAVIS.

DATED: Buffalo, New York
January 8, 2024


TIARRA DAVIS

LIPSITZ GREEN SCIME CAMBRIA LLP

By: 

Ryan C. Johnsen, Esq.

Attorneys for Claimant

Office and P.O. Address

42 Delaware Avenue, Suite 120

Buffalo, New York 14202-3924

(716) 849-1333

[RCJ: #72872.0001]

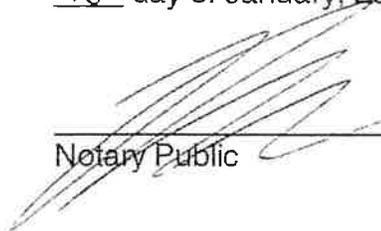
STATE OF NEW YORK)
) SS.:
COUNTY OF ERIE)

TIARRA DAVIS, being duly sworn deposes and says that he is the claimant above named; and makes this claim on behalf of himself; he has read the foregoing claim and knows the contents thereof; the same is true to the knowledge of the claimant except for the matters herein alleged upon information and belief, and as to those matters, he believes them to be true.



TIARRA DAVIS

Sworn to before me on this
10th day of January, 2024.



Notary Public

RYAN JOHNSEN
Notary Public, State of New York
No. 02J06318664
Qualified in Erie County
Commission Expires Jan. 26, 2027



COUNTY OF ERIE

JEREMY C. TOTH
COUNTY ATTORNEY

KRISTEN M. WALDER
DEPUTY COUNTY ATTORNEY

DEPARTMENT OF LAW

January 30, 2024

Ms. Olivia Owens, Clerk
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Ms. Owens:

In compliance with the Resolution No. 306 passed by the Erie County Legislature on June 25, 1987, regarding notification of lawsuits and claims filed against the County of Erie, enclosed please find a copy of the following:

File Name:	<i>Golkin, Alan, Estate of, by Patricia Texido v. County of Erie, et al.</i>
Document Received:	Notice of Claim
Name of Claimant:	Patricia Texido Executor of the Estate of Alan Golkin
Claimant's attorney:	Vincent T. Parlato, Esq. 403 Main Street, Suite 727 Buffalo, New York 14203

Should you have any questions, please call.

Very truly yours,

JEREMY C. TOTH
Erie County Attorney

JCT:dld
Enc.

STATE OF NEW YORK
COUNTY OF ERIE

In the Matter of the Claim of

PATRICIA J. TEXIDO, individually and
as Executor of the Estate of ALAN R. GOLKIN,
deceased,

Claimant,

-against-

THE TOWN OF CHEEKTOWAGA,
THE TOWN OF CHEEKTOWAGA SENIOR CENTER,
CHEEKTOWAGA DEPARTMENT OF SENIOR SERVICES,
COUNTY OF ERIE,
ERIE COUNTY DEPARTMENT OF SENIOR SERVICES,
JEROME SCHNETTLER,

Respondents.

TO: THE TOWN OF CHEEKTOWAGA, THE TOWN OF CHEEKTOWAGA
SENIOR CENTER, CHEEKTOWAGA DEPARTMENT OF SENIOR
SERVICES,
Cheektowaga Town Clerk
3301 Broadway Street
Cheektowaga, NY 14227

JEROME SCHNETTLER,
143 Lou Ann Drive
Depew, New York 14043

COUNTY OF ERIE and
ERIE COUNTY DEPARTMENT OF SENIOR SERVICES
Erie County Attorney, Jeremy Toth, Esq.
Department of Law, Edward A. Rath County Office Building
95 Franklin Street, Room 1634
Buffalo, New York 14202

This paper received at the
Erie County Attorney's Office
from Vince Parlato on
the 26th day of Jan, 2024
at 4:48 a.m.
[Signature]
Assistant County Attorney

NOTICE OF CLAIM

Please take Notice that Claimant, PATRICIA J. TEXIDO, does hereby make claim against the Town of Cheektowaga ("Town"), Town of Cheektowaga Senior Center ("Senior Center"), Cheektowaga Department of Senior Services, the County of Erie, Erie County Department of Senior Services, and Jerome Schnettler and in support of such claim, states the following:

1. Claimant, Patricia J. Texido, resides at and maintains a post office address at 239 Bellevue Avenue, Village of Depew, New York 14043. At all times relevant and mentioned in this Notice of Claim, Claimant's Decedent, Alan R. Golkin, resided at and maintained a post office address at 239 Bellevue Avenue, Village of Depew, New York with Claimant. Claimant and decedent Alan R. Golkin were husband and wife at all relevant times mentioned in this Notice of Claim until Alan R. Golkin's death.

2. On January 4, 2024, Patricia J. Texido was issued Preliminary Letters Testamentary for the Estate of Alan R. Golkin, with all of the powers and duties required to file and serve this Notice of Claim.

3. Claimant's attorney Vincent T. Parlato has an office and post-office address at 403 Main Street, Suite 727, Buffalo, New York 14203.

4. The Town of Cheektowaga is a municipal entity and governmental subdivision organized and existing under the laws of the State of New York and is situated within Erie County. The Town of Cheektowaga Department of Senior Services is an administrative arm of the Town of Cheektowaga.

5. The Town of Cheektowaga Senior Center is a senior citizens center organized, administered, maintained, and supervised by the Town of Cheektowaga and the Cheektowaga Department of Senior Services (an administrative department and arm of the Town of Cheektowaga), and provides or assists in the provision of medical transportation services to senior members. Upon information and belief, the Town of Cheektowaga Senior Center is located at 3349 Broadway Street, Cheektowaga, New York 14227.

6. The County of Erie is a municipal entity and governmental subdivision organized and existing under the laws of the State of New York. The Erie County Department of Senior Services is an administrative arm and entity of and existing under the County of Erie.

7. Jerome Schnettler (aka "Jerry"), was a van driver hired or initially engaged on or about April 26, 2017 by the Town of Cheektowaga, and/or the Town of Cheektowaga Department of Senior Services, and/or the Town of Cheektowaga Senior Center, and/or the County of Erie, and/or the Erie County Department of Senior Services. Upon information and belief, at the time of the accident, Jerome Schnettler was 82 years old.

8. The nature of the claim concerns the Respondents' individual and collective negligence, recklessness, failures, and acts and omissions resulting in serious injuries to Claimant's Decedent, Alan R. Golkin, causing him great conscious pain and suffering and death resulting from the December 1, 2023 van incident.

9. The nature of the claim further involves the following facts: Alan R. Golkin regularly received transportation from Respondents in their medical transportation vehicles or vans, including their medical transportation wheelchair accessible van involved in the subject accident ("Respondents' van"), to and from his home at 239 Bellevue Avenue, Depew, New York, approximately three days per week (Monday, Wednesday, and Friday) prior to and leading up to the December 1, 2023 accident. Alan R. Golkin went to dialysis treatment approximately three days per week, and received Respondents' transportation services for each or most appointments, round trip.

10. On the date of the accident, December 1, 2023, Alan R. Golkin did not own or lease a motor vehicle, nor did he maintain insurance for any motor vehicle. Patricia J. Texido, who resided with Alan R. Golkin, also did not own or lease a motor vehicle, nor did she maintain insurance for any vehicle.

11. Prior to the December 1, 2023 accident in Respondents' van, Alan R. Golkin had full use of his legs, arms and hands, and he was capable of walking and ascending and descending stairs without assistance.

12. As to the time, place, and manner in which the claim arose, upon information and belief, Van #623, a wheelchair accessible van, operated by driver Respondent Jerome Schnettler was dispatched to pick up Alan R. Golkin at his residence on December 1, 2023 to make a 9:30 a.m. appointment.

13. Upon information and belief, Respondent Jerome Schnettler arrived at Alan R. Golkin's residence prior to 9:30 a.m. on December 1, 2023, and assisted Alan R. Golkin into Respondents' van through the use of the lift.

14. Once inside the van, problematically, driver Respondent Schnettler failed to adequately strap, bolt, harness, restrain, clip, or otherwise adequately and properly secure Alan R. Golkin and his wheelchair in the van to prevent against the obvious and known hazard of a wheelchair roll and rollover, tipover, turnover, and/or fall, and/or being thrown from the wheelchair. It was Respondents' duty to adequately secure passengers, including Alan R. Golkin, before beginning the transportation route.

15. Upon information and belief, the only two occupants of the van during this transportation on December 1, 2023 were Alan R. Golkin and Respondent Jerome Schnettler.

16. Shortly after departing Alan R. Golkin's residence and while *en route* to Alan R. Golkin's medical appointment, **at or about 4949 Transit Road, Depew, New York¹**, while inadequately secured in his wheelchair and/or his wheelchair inadequately secured to Respondents' van by Respondents (including Jerome Schnettler), Respondent Jerome Schnettler braked, turned, stopped, accelerated, decelerated and/or otherwise operated the van in a manner causing the inadequately

¹ There is some ambiguity about which precise township this precise stretch of roadway and lane of travel is situated at which the fall occurred. However, per online research, 4949 Transit Road is listed as a Sunoco gas station located in Depew, New York. Although in Depew, the Lancaster Town Police were summoned, upon information and belief, to the Sunoco Gas Station in Depew at 4949 Transit Road (*see* attached exhibits). There is no ambiguity, however, that the accident occurred within Respondents' van.

secured Alan R. Golkin, in his wheelchair, to fall, jerk, jolt, tipover, roll, rollover, tumble over, and/or to be thrown from the wheelchair, and causing serious injuries to Alan R. Golkin.

17. At no time during this incident inside Respondents' van did Alan R. Golkin lose consciousness and he endured great pain and suffering in the incident (as well as afterwards).

18. Upon information and belief, once he fell, was thrown, tumbled, rolled over in Respondents' van, Alan R. Golkin screamed in pain and cried out for help and for Respondent Jerome Schnettler to pull over, which then alerted the driver, Respondent Jerome Schnettler, to the fact that Alan R. Golkin had fallen and had been injured. Upon information and belief, Respondent Jerome Schnettler pulled Respondents' van into a Sunoco gas station on Transit Road near Losson Road and then called 911, after which Alan R. Golkin was transported by ambulance to the Erie County Medical Center located at 462 Grider Street, Buffalo, New York.

19. As a result of Respondents' individual and collective failures, acts and omissions, negligence, recklessness, deliberate indifference, Alan R. Golkin was caused to sustain serious injuries while a passenger in Respondents' van, including but not limited to a cervical epidural hematoma with compression resulting in quadriplegia, emotional anguish, loss of enjoyment of life, shock to his nervous system, conscious pain and suffering, and ultimately his death. As a further result of the accident, Claimant, Patricia J. Texido suffered the loss of companionship,

consortium, association, society, love, solace, support and services from Alan R. Golkin from the date of the accident until his death.

20. As a result of the accident, Alan R. Golkin was hospitalized and caused to undergo surgery at Erie County Medical Center, located at 462 Grider Street, Buffalo, New York, which did not abate, cure, or otherwise resolve his quadriplegia and restore function or use of his limbs caused by the negligence of the Respondents. Alan R. Golkin remained hospitalized at Erie County Medical Center, and remained paralyzed until his death on December 11, 2023 at Erie County Medical Center. Alan R. Golkin was conscious from December 1, 2023 through December 11, 2023. Alan R. Golkin's death was caused in whole or in part by Respondents' actions, described above.

21. Prior to the December 1, 2023 accident caused by Respondents' individual and collective failures, acts and omissions, negligence, recklessness, deliberate indifference, Alan R. Golkin was not paralyzed, did not suffer from quadriplegia or paralysis of the limbs and body, could and did walk, ambulate, ascend and descend stairs, and was able to use his arms, hands, fingers, toes, and limbs for basic daily life activities.

22. Upon information and belief, the municipal Respondents, including the Town of Cheektowaga, the Town of Cheektowaga Department of Senior Services, the Town of Cheektowaga Senior Center, the County of Erie, and the Erie County Department of Senior Services negligently hired, retained, trained, supervised, and managed van driver Jerome Schnettler.

23. Upon information and belief, at all times, Respondent Jerome Schnettler was acting in the scope of his employment with Respondents as a van driver.

24. Upon information and belief, the accident causing Alan R. Golkin's injuries and death were further caused by Respondents' inadequate and unsafe policies, training, procedures, practices, and customs in place at the time of the accident on December 1, 2023 with respect to the securing and safety of wheelchair passengers, including but not limited to protocols, policies, customs, and procedures concerning harnessing, strapping, bolting, belting, and otherwise ensuring that wheelchair passengers were secure from rolling, falling, tumbling over, and otherwise properly secured during transportation and/or installing adequate safety features and securing mechanisms and devices to prevent the accident described herein.

25. Claimant intends to rely, in part, upon the doctrine of *res ipsa loquitur*.

26. The items of damage to Claimant and Claimant's decedent include Alan R. Golkin's non-economic losses, including conscious pain and suffering, loss of enjoyment of life, loss of quality of life, emotional and mental anguish, depression, anxiety, medical bills and costs which are still being ascertained, wrongful death, as well as Claimant's loss of companionship, consortium, association, society, love, solace, support and services from Alan R. Golkin from the date of the accident until his death.

27. For additional reference and for the purpose of assisting Respondents in conducting their General Municipal Law § 50-e pre-commencement investigation of

the claim and examination, Claimant hereby attaches documents obtained from the Town of Cheektowaga through a FOIL request, including what is believed to be the subject wheelchair van's registration, a personal injury incident report by "Kerry Peek, Director of Senior Services after conversation with driver" Jerome Schnettler, a Cheektowaga Department of Senior Services Accident Report, a Lancaster Police Department Complaint Information, Alan R. Golkin's Death Certificate, a litigation hold notice from attorney Vincent T. Parlato, Esq. dated December 6, 2023, and a copy of Preliminary Letters Testamentary issued to Patricia J. Texido. To the extent any statements or comments made in the attached incident reports and exhibits by Respondent Schnettler or any other individuals contradict the statements and allegations in this Notice of Claim, the statements and allegations in this Notice of Claim are controlling.

28. For these reasons, Claimant demands Respondents adjust and pay this Claim forthwith.

Dated: January 25 2024

VINCENT T. PARLATO, ESQ.

Attorney for Claimant

By 
Vincent T. Parlato, Esq.
403 Main Street, Suite 727
Buffalo, New York 14203
(716) 430-8858

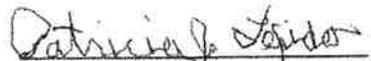
vincent.parlato@buffalonylegal.co

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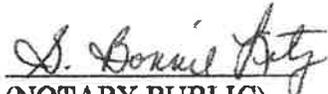
VERIFICATION

State of New York)
Village of Depew)ss.:
County of Erie)

PATRICIA J. TEXIDO, being duly sworn, deposes and says that I have read the foregoing Notice of Claim and know the contents thereof; that the same is true to the knowledge of deponent, except as to the matters therein stated to be alleged upon information and belief, and as to those matters, I am informed and believe them to be true.


PATRICIA J. TEXIDO

Sworn to before me this
25th day of January 2024.


(NOTARY PUBLIC)



Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4D-2	DIRECTOR OF BUDGET & MANAGEMENT	February 2024 - Capital Projects Update
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Attachments

24COMM. 4D-2

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4D-3	DEPUTY COMPTROLLER FOR AUDIT	EC Comptroller's Office Audit of Bureau of Weights & Measures
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Attachments

24COMM. 4D-3



ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

EC LEG FEB 7 '24 PM 10:41

February 7, 2024

Karen L. King, PhD
Commissioner of Public Advocacy
95 Franklin Street, Suite 624
Buffalo, NY 14227

Re: Erie County Comptroller's Office Audit of Bureau of Weights and Measures

Dear Dr. King:

The Erie County Comptroller's Office is commencing an audit of the Bureau of Weights and Measures overtime and compensation time procedures.

The scope of the audit will include examining the policies and procedures in place to grant, approve and monitor overtime payments and compensatory time ("comp time") within the Bureau of Weight and Measures for the period of January 1, 2023 through December 31, 2023. The scope of this audit will not be changed without written notice.

The audit objectives will include testing and evaluating the process for the approval and usage of overtime and compensatory time and whether practices complied with County policies, labor laws, and the Civil Service Employees Association, Inc. (CSEA) Collective Bargaining Agreement. The audit will also include an evaluation of the internal controls for your timekeeping practices.

We will contact your office to arrange an entrance conference where we will review your overtime and comp time policies and procedures while also outlining our audit process. We encourage you to bring any additional personnel to the meeting that would be assisting our auditor during the audit. If there are any concerns that you would like us to examine, please feel free to bring them to our attention.

Please contact me at 716.858.6927 or by email at Mary.Nytz-Hosler@Erie.gov, if you have any questions or concerns. Thank you in advance for your assistance and cooperation.

Sincerely,

Mary K. Nytz-Hosler
Deputy Comptroller for Audit and Control

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature
Hon. Kevin Hardwick, Erie County Comptroller
Robert W. Keating, Director, Division of Budget and Management
Erie County Fiscal Stability Authority

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4D-4	COMMISSIONER OF PUBLIC WORKS	2024 Road Program
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Attachments

24COMM. 4D-4



EC LEG FEB 8 '24 AM 10:25

COUNTY OF ERIE

WILLIAM E. GEARY, JR.
COMMISSIONER

DEPARTMENT OF PUBLIC WORKS

WILLIAM E. GEARY, JR.
COMMISSIONER

DEPARTMENT OF PUBLIC WORKS
RATH BUILDING, ROOM 1400

TELEPHONE: 716.858.8300
FAX: 716.858.8301

To: Olivia Owens, Clerk, Erie County Legislature
From: William E. Geary Jr., Commissioner of Public Works
Date: February 7, 2024
Subject: 2024 Road Program

Please find the enclosed 2024 Road Program and the 5-year maintenance district and engineering road program. The 5-year program is subject to change pending future funding, legislative approval and conflicting work for utility projects.

Thank You,



William E. Geary Jr.

RECEIVED BY THE ERIE COUNTY LEGISLATURE

BY _____

DATE _____

Erie County Department of Public Works - 2024 Road Program

Maintenance Projects

Updated 2/5/24

Mill and Overlay - Districts									
County Road and Limits	Notes	Funding Source	Anticipated Start Date	Estimated Cost	Town	Highway District	Legislative District	Mileage	Road Score
Bowen from Clinton to Chairfactory	M&O 2 course	2024 PAYGO		\$170,000.00	Elma	Clarence	10	0.52	6
Bowen from Chairfactory to Bullis	M&O 1 course	2024 PAYGO		\$110,000.00	Elma	Clarence	10	0.68	7
Jennings Rd Genesee to Langford	12400 feet T&L and top	2024 PAYGO		\$272,000.00	North Collins	Hamburg	11	2.35	5
Lenox Rd Jennings to Oswald	In-house with rental	2024 PAYGO		\$60,000.00	North Collins	Hamburg	11	0.6	5
East Eden Haag to Zenner	In-house with rental	2024 PAYGO		\$68,000.00	Eden	Hamburg	11	0.6	5
East Eden Zenner to Keller	In-house with rental	2024 PAYGO		\$216,100.00	Eden	Hamburg	11	1.95	5
Lotus Point from Old Lake Shore to Rt 5	In-house with rental	2024 PAYGO		\$140,000.00	Brant	Hamburg	11	1.37	5
Baseline from Bush to Whitehaven	M&O or CIPR TBD	2024 PAYGO		\$1,330,000.00	Grand Island	Harlem	3	3.2	5,6
Mineral Springs from City line to Indian Church	M&O	2024 PAYGO		\$813,000.00	West Seneca	Harlem	7	1.8	5,6
Zoar Valley from S. Cascade to dead end	Nova Chip	2024 PAYGO		\$60,000.00	Springville	Concord	10	0.36	5
Connor Rd from Stahley to County	HIPR/drainage	2024 PAYGO		\$500,000.00	Clarence	Clarence	10	0.88	5
				\$3,739,100.00				14.31	

Cold Recycle with Top Course Treatment									
County Road and Limits	Notes	Funding Source	Anticipated Start Date	Estimated Cost	Town	Highway District	Legislative District	Mileage	Road Score
Vermont St from Hillside to Hunter's Creek		2024 PAYGO		\$525,000.00	Holland	Aurora	10	1.6	4
Phillips from Holland Glenwood to Matteson Corners		2024 PAYGO		\$595,000.00	Sardinia	Aurora	10	2.25	4
Fowlerville from Trevett to Springville-Boston		2024 PAYGO		\$130,000.00	Concord	Concord	10	0.42	5
Pfamer from Brown Hill to West Hill		2024 PAYGO		\$260,000.00	Boston	Concord	10	0.93	5
Savage from Genesee to Allen		2024 PAYGO		\$330,000.00	Concord	Concord	10	2.8	5
Clark St South Park to Armor	HIPR w/ 1.5 top	2024 PAYGO		\$270,835.00	Hamburg	Hamburg	9&11	1.4	5
				\$2,110,835.00				9.4	

Oil & Chip									
County Road and Limits	Notes	Funding Source	Anticipated Start Date	Estimated Cost	Town	Highway District	Legislative District	Mileage	Road Score
Darling (All)		2024 PAYGO		\$40,000.00	Aurora/Wales	Aurora	10	1.33	9
Irish from Hayes Hollow to Knapp		2024 PAYGO		\$70,000.00	Wales	Aurora	10	2.07	6
Hayes Hollow from Falls to Holland Glenwood		2024 PAYGO		\$160,000.00	Colden	Aurora	10	5.5	8
Boies (All)		2024 PAYGO		\$65,000.00	Colden/Aurora	Aurora	10	2.4	7
Knapp from Irish to Rt 240		2024 PAYGO		\$45,000.00	Wales	Aurora	10	1.61	6
Brewer from Rt 39 to Brown		2024 PAYGO		\$28,744.15	Collins	Concord	11	1.05	6
Cattaraugus from County Line to Mill		2024 PAYGO		\$51,722.70	Concord	Concord	10	1.8	9
Groth from Zoar Valley to Rt 39		2024 PAYGO		\$79,605.27	Concord	Concord	10	2.9	6
Matteson Corners from Pratham to Warner Gulf		2024 PAYGO		\$104,203.49	Sardinia	Concord	10	3.05	6
Middle from Springville-Boston to Rt 39		2024 PAYGO		\$220,839.57	Concord/Sardinia	Concord	10	7.95	9, 10
Moore from Rt 219 to Trevett		2024 PAYGO		\$72,140.47	Concord	Concord	10	2.6	6
Spaulding from Concord to Wheeler		2024 PAYGO		\$11,055.85	Concord	Concord	10	0.4	7
Wheeler from Trevett to Spaulding		2024 PAYGO		\$8,014.44	Concord	Concord	10	0.25	5
Marshfield from Jennings to Rt 75		2024 PAYGO		\$63,000.00	N Collins	Hamburg	11	1.65	6
Pontiac from South Main to Eden Town Line		2024 PAYGO		\$74,000.00	Evans	Hamburg	11	4.33	6
Pontiac from Eden Town Line to Rt 62		2024 PAYGO		\$105,000.00	Eden	Hamburg	11	0.75	6
Genesee 75 to Quaker		2024 PAYGO		\$136,200.00	Collins	Hamburg	11	3.90	7
Schintzuis from 75 to East Eden		2024 PAYGO		\$64,000.00	Eden	Hamburg	11	1.50	9
Zenner from East Eden to Zimmerman		2024 PAYGO		\$50,245.80	Eden/Boston	Hamburg	11	1.47	9
Angling from Shirley to Ketchum		2024 PAYGO		\$32,750.00	North Collins	Hamburg	11	0.92	6
Bloomingtondale from High School to County line		2024 PAYGO		\$44,000.00	Newstead	Clarence	6	1.61	8
Buckwheat from N Millgrove to S Newstead		2024 PAYGO		\$64,000.00	Alden/Newstead	Clarence	6, 8	2.33	8
Carney from Rt 93 to Scotland		2024 PAYGO		\$52,000.00	Newstead	Clarence	6	1.90	8
Cayuga Creek from Clinton to Three Rod		2024 PAYGO		\$35,000.00	Alden/Marilla	Clarence	8	1.25	8
Davison from Main to Clarence Center		2024 PAYGO		\$41,000.00	Clarence/Newstead	Clarence	6	1.50	8
Nichter from Pavement to Cemetery		2024 PAYGO		\$24,000.00	Lancaster	Clarence	8	0.88	6
Scotland from 5 Corners to Reservation		2024 PAYGO		\$107,000.00	Newstead	Clarence	6	3.90	8
Three Rod from Broadway to Williston		2024 PAYGO		\$126,000.00	Alden/Marilla	Clarence	8	4.60	7
Wolcott from Goodrich to Rt 78		2024 PAYGO		\$82,000.00	Clarence/Newstead	Clarence	6	3.00	5
Zoeller from Genesee to Walden		2024 PAYGO		\$23,000.00	Alden	Clarence	8	0.83	8
				\$2,079,521.74				69.23	

recycled but never paved

recycled but never paved

Engineering Projects

County Road and Limits	Notes	Funding Source	Anticipated Bid Date	Estimated Cost	Town	Highway District	Legislative District	Mileage	Road Score
Abbott Rd & Willett Rd Rehabilitation (Milestrip to Fisher)	bidding in March	100% County Funded	3/1/2024	\$6,900,000.00	Lackawanna	Hamburg	9	2.75	6
Bullis Rd- Two Rod Road to Bridge	road resurfacing with drainage replacement	100% County Funded	12/22/2023	\$2,200,000.00	Marilla	Clarence	8, 10	0.32	6
Lake Shore Rd (CR111) Drain Imp & Road Rehab	Drainage Improvements, Ped and Bike Improvements, evans town park to Bennett	90% County Funded & some Federal for Trail	3/1/2024	\$4,200,000.00	Evans	Hamburg	11	1.2	10
Borden Road (CR 322) Rehab, Phase 2	(CR321) to 200' North of Strasmer Rd	100% County Funded	3/1/2024	\$8,500,000.00	Cheektowaga	Harlem	8	1.2	9
New Road Rehabilitation - Phase 1	Dodge Road to Millersport Hwy	100% County Funds	Mar-24	\$8,450,000.00	Amherst	Harlem	6	1.39	9
2024 Overlay	Bloomington Rd from John St to the Village Line, and Dick Rd from Genesee to Walden	2024 PAYGO	Apr-24	\$4,000,000.00	Various	Various	Various	2.02	various
Trevett Rd	Road Slide	100% County funded	5/18/2023	\$1,601,995.81	Concord	E Concord	10	0.25	4
Back Creek	Road slide, on winter shutdown	100% County funded	1/17/2023	\$1,099,740.01	Boston	Hamburg	11	0.08	5
				\$36,951,735.82					

Bridge Projects

County Road and Limits	Notes	Funding Source	Anticipated Bid Date	Estimated Cost	Town	Highway District	Legislative District
Clarksburg Bridge		100% County funded	Awarded	\$1,250,000.00	Eden	Hamburg	11
PIN 5763.34 North French Rd over		Federal Aid	1st Quarter 2024	\$1,700,000.00	Amherst	Harlem	6
PIN 5763.34 County Road over		Federal Aid	1st Quarter 2024	\$1,500,000.00	Clarence	Clarence	6
Four Rod Rd Bridge		Federal Aid	1st Quarter 2024	\$1,900,000.00	Marilla	Clarence	8
Hunters Creek Bridge		Erie County	1st Quarter 2024	\$2,500,000.00	Holland	Aurora	10
Bridge Washing/Deck Sealing		Federal Aid	1st Quarter 2024	\$810,000.00	Various	Various	Various
PIN 5764.20-Fed Aid Maintenance	Townline Rd. (2 each), Wolcott Rd, Alden	Federal Aid	1st Quarter 2024	\$1,300,000.00	Various	Various	Various
				\$10,960,000.00			

TOTAL SPEND BY FUNDING SOURCE	
Paygo	\$11,929,456.74
Federal Aid	\$7,210,000.00
Capital	\$36,701,735.82
TOTAL	\$55,841,192.56

5 year Road Program - engineering										
Project ID	Plan Event	Project Name	Project Status	Funding	Bid Date	Construction Year	Notes	Construction Budget	Mileage	CHIPS eligibility
Bidding Year 2023										
CAP-330-23	Rehabilitation	Bullis Rd- Two Rod Road to Bridge	In Design	100% County Funded	12/22/2023	2024	road resurfacing with drainage replacement	\$2,200,000	0.32	yes
Bidding Year 2024										
CAP-4.189-22	Rehabilitation	Abbott Rd & Willett Rd Rehabilitation	In Design	100% County Funded	Mar-24	2024		\$ 6,900,000	2.75	yes
PIN 5757.49	Rehabilitation	Lake Shore Rd (CR111) Drain Imp & Road Rehab	In Design	90% County Funded & some Federal for Trail	Mar-24	2024	Drainage Improvements, Ped and Bike Improvements	\$4,200,000	1.20	yes
CAP-322-02-23	Reconstruction	Borden Road (CR 322) Rehab, Phase 2	In Design	100% County Funded	Mar-24	2024/2025	Phase 2 from French Rd (CR321) to 200' North of Strasmer Rd	\$8,500,000	1.20	Yes
CAP-186-01-24	Rehabilitation	New Road Rehabilitation - Phase 1	In Design	100% County Funds	Mar-24	2025	Dodge Road to Millersport Hwy	\$8,450,000	1.39	yes
CAP xxx.xxx-24	Mill & Overlay	2024 Overlay	Plannig	100% County funded	April	2024	Bloomingtondale - Akron Village line to John St.; Dick Rd - Genessee to Walden, Colvin Ave - Kenmore Ave to Sheridan, George Urban - Dick to Transit	\$4,000,000	5.20	yes
CAP-241.6-22	Reconstruction	Pine Street Reconstruction	In Design	100% County Funds	4th quarter 2024	2025	NYS Rte. 20 to E. Aurora Village Line	\$5,600,000	0.38	yes
CAP-194-23	Rehabilitation	Maryvale Drive Rehabilitation		100% County Funds	4th quarter 2024	2025	road resurfacing with drainage replacement	\$7,800,000	0.92	yes
PIN 5763.33 - FA-119-24	Reconstruction	Elmwood Ave (CR 119) Reconstruction	In Design	Federal	Sept. 2024	2025	Recon from Kenmore Ave to Knoche Rd, rehab, drainage improvements, road diet & bike lanes.	\$10,824,000	2.40	no
PIN5764.14	Overlay	Bailey Ave	Planning	Federal	4th quarter 2024	2025	Mill and overlay - Grover Cleveland to Sheridan Drive	\$6,800,000	1.20	no
Bidding Year 2025										

5 year Road Program - engineering										
Project ID	Plan Event	Project Name	Project Status	Funding	Bid Date	Construction Year	Notes	Construction Budget	Mileage	CHIPS eligibility
CAP-87-2#	Road Reconst. - Stream Stabilization	Hopkins Rd (CR87), Stabilization	In Design	100% County Funds	5/1/2025	2025	Slope Stabilization	\$500,000	0.50	yes
CAP-118.130-23	Reconstruction	Colvin & Eggert Reconstruction	In Design	100% County Funds	2/3/2025	2025	reconstruction of concrete pavement and drainage replacement	\$7,750,000	0.25	yes
CAP-322-03-2#	Reconstruction	Borden Road (CR 322) Rehab, Phase 3	In Design	100% County Funds	7/17/1905	2026	Phase 3 from Seneca Creek Rd (CR325) to French Rd (CR321)	\$5,900,000	1.10	Yes
FA-5763.32-CR204-XX	Overlay	McKinley Parkway (Quinby to Southwestern)	In Design	Federal	12/1/2025	2026	NYS DOT requiring many safety upgrades, may need more funding and pushes back deadline	\$8,000,000	2.00	NO
PIN 5763.36	Reconstruction	William St - PIN 5763.36- Transit to Bowen	Planning	Federal	12/1/2025	2026		\$8,300,000	2.90	NO
CAP-186-02-2x	Rehabilitation	New Road Rehabilitation - Phase 2	In Design	100% County Funds	12/1/2025	2026	Millersport Hwy to Erie County Line	\$11,300,000	2.10	Yes
CAP xxx.xx-25	Mill & Overlay	2025 Mill & Overlay		100% County funded	3/1/2025	2025	Griener Road - Transit to Goodrich Road; French Road - Union Rd. to Transit Road.	\$7,000,000	6.00	YES
Bidding Year 2026										
PIN 5764.11	Mill & Overlay/ Intersections	William St (Tamack to Union)	Planning	Federal	12/30/2026	2027	Mill & overlay with pedestrian work at intersections	\$6,050,000	0.80	no
PIN5764.22	Reconstruction	Maple St Reconstruction (Route 20 to EA Line)	In Design	Federal	12/30/2026	2027	Reconstruction entire road	\$3,500,000	0.38	no
2026 Mill & overlay	Mill & Overlay	2026 Mill & Overlay		100% County funded	3/1/2025	2026	Alden Crittenden - Village line to Genesse; Central Ave.- Erie to Pleasant View; Eggert Road - Rte 33 ramp to Sugar	\$5,000,000	4.93	YES
Bidding Year 2027										
2027 Mill and Overlay	Mill & Overlay	2027 Mill & Overlay		100 % county Funded	3/1/2027	2027	Aero Drive- Wherle to Transit Rd & Maple Road - NF Blvd. to Millersport	\$6,250,000	4.03	Yes
PIN 5764.15	Mill & Overlay/ intersection	Abbott Road (Fisher Rd to Buffalo City Line)	Planning	Federal	3/1/2027	2027/2028	Reconfigure intersection @ Ridge Road & overlay the remainder	\$4,900,000	1.00	no

5 year Road Program - engineering										
Project ID	Plan Event	Project Name	Project Status	Funding	Bid Date	Construction Year	Notes	Construction Budget	Mileage	CHIPS eligibility
	Reconstruction	Maple Road	Design funds in 2024 budget	No Funding	12/1/2027	2028	North Forest to Millersport - Reconstruction,new drainage remove concrete pavement etc.	\$15,000,000 approx.	1.60	yes
Bidding Year 2028										
2028 Mill and Overlay	Mill & Overlay	2028 Mill & Overlay		100 % county Funded	2/1/2028	2028	Seneca St.- Center to Willardshire & Harris Hill Genessee to Rte. 5	\$7,000,000	6.41	yes

Erie County Department of Public Works - 2024 Anticipatory Road Program

Maintenance Projects

Mill and Overlay - Districts						
County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Rating
Bowen from Clinton to Chairfactory	M&O 2 course	Elma	Clarence	10	0.52	6
Bowen from Chairfactory to Bullis	M&O 1 course	Elma	Clarence	10	0.68	7
Jennings Rd Genesee to Langford	12400 feet T&L and top	North Collins	Hamburg	11	2.35	5
Lenox Rd Jennings to Oswald	In-house with rental	North Collins	Hamburg	11	0.6	5
East Eden Haag to Zenner	In-house with rental	Eden	Hamburg	11	0.6	5
East Eden Zenner to Keller	In-house with rental	Eden	Hamburg	11	1.95	5
Lotus Point from Old Lake Shore to Rt 5	In-house with rental	Brant	Hamburg	11	1.37	5
Baseline from Bush to Whitehaven	M&O or CIPR TBD	Grand Island	Harlem	3	3.2	5, 6
Mineral Springs from City line to Indian Church	M&O	West Seneca	Harlem	7	1.8	5, 6
Zoar Valley from S. Cascade to dead end	Nova Chip	Springville	Concord	10	0.36	5
Connor Rd from Stahley to County	HIPR/drainage	Clarence	Clarence	10	0.88	5
					14.31	

Cold Recycle with Top Course Treatment						
County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Rating
Vermont St from Hillside to Hunter's Creek		Holland	Aurora	10	1.6	4
Phillips from Holland Glenwood to Matteson Corners		Sardinia	Aurora	10	2.25	4
Fowlerville from Trevett to Springville-Boston		Concord	Concord	10	0.42	5
Pfarner from Brown Hill to West Hill		Boston	Concord	10	0.93	5
Savage from Genesee to Allen		Concord	Concord	10	2.8	5
Clark St South Park to Armor	HIPR w/ 1.5 top	Hamburg	Hamburg	9&11	1.4	5
					9.4	

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Oil & Chip

County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Score
Darling (All)		Aurora/Wales	Aurora	10	1.33	9
Irish from Hayes Hollow to Knapp		Wales	Aurora	10	2.07	6
Hayes Hollow from Falls to Holland Glenwood		Colden	Aurora	10	5.5	8
Boies (All)		Colden/Aurora	Aurora	10	2.4	7
Knapp from Irish to Rt 240		Wales	Aurora	10	1.61	6
Brewer from Rt 39 to Brown		Collins	Concord	11	1.05	6
Cattaraugus from County Line to Mill		Concord	Concord	10	1.8	9
Groth from Zoar Valley to Rt 39		Concord	Concord	10	2.9	6
Matteson Corners from Pratham to Warner Gulf		Sardinia	Concord	10	3.05	6
Middle from Springville-Boston to Rt 39		Concord/Sardinia	Concord	10	7.95	9, 10
Moore from Rt 219 to Trevett		Concord	Concord	10	2.6	6
Spaulding from Concord to Wheeler		Concord	Concord	10	0.4	7
Wheeler from Trevett to Spaulding		Concord	Concord	10	0.25	5
Marshfield from Jennings to Rt 75		N Collins	Hamburg	11	1.65	6
Pontiac from South Main to Eden Town Line		Evans	Hamburg	11	4.33	6
Pontiac from Eden Town Line to Rt 62		Eden	Hamburg	11	0.75	6
Genesee 75 to Quaker		Collins	Hamburg	11	3.90	7
Schintzuis from 75 to East Eden		Eden	Hamburg	11	1.50	9
Zenner from East Eden to Zimmerman		Eden/Boston	Hamburg	11	1.47	9
Angling from Shirley to Ketchum		North Collins	Hamburg	11	0.92	6
Bloomingdale from High School to County line		Newstead	Clarence	6	1.61	8
Buckwheat from N Millgrove to S Newstead		Alden/Newstead	Clarence	6, 8	2.33	8
Carney from Rt 93 to Scotland		Newstead	Clarence	6	1.90	8
Cayuga Creek from Clinton to Three Rod		Alden/Marilla	Clarence	8	1.25	8
Davison from Main to Clarence Center		Clarence/Newstead	Clarence	6	1.50	8
Nichter from Pavement to Cemetery		Lancaster	Clarence	8	0.88	6
Scotland from 5 Corners to Reservation		Newstead	Clarence	6	3.90	8
Three Rod from Broadway to Williston		Alden/Marilla	Clarence	8	4.60	7
Wolcott from Goodrich to Rt 78		Clarence/Newstead	Clarence	6	3.00	5
Zoeller from Genesee to Walden		Alden	Clarence	8	0.83	8
					69.23	

Erie County Department of Public Works - 2027 Anticipatory Road Program

Maintenance Projects

Mill and Overlay - Districts						
County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Rating
Roll from Shimmerville to Transit	M&O 2 course	Clarence	Clarence	6	1.77	6
Greiner from Salt to Goodrich	M&O 2 course	Clarence	Clarence	6	2.59	6
Bowen from West Blood to Buffalo Rd		Aurora	Aurora	10	1.65	6
Pleasant from Camp to RR tracks		Hamburg	Hamburg	9, 11	3.33	6, 7
South Abbott from Newton to Rt 277		Boston, Orchard Park	Hamburg	11	2.46	6
Aero from Wehrle to Transit		Cheektowaga	Harlem	7	2.3	6
Seneca Creek from Union to Transit		West Seneca	Harlem	10	3.03	6
					17.13	

Cold Recycle with Top Course Treatment						
County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Rating
Warner Hill from Hunters Creek to East Creek		Wales	Aurora	10	2.69	6
Genesee from Allen/Vaughn to Sardinia Town Line	HIPR	Concord	Concord	10	0.75	7
Genesee from Conord Town line to Pratham	HIPR	Sardinia	Concord	10	0.76	7
					4.2	

Erie County Department of Public Works - 2028 Anticipatory Road Program

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Maintenance Projects

Mill and Overlay - Districts						
County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Rating
Langner from Ridge to Fisher		West Seneca	Hamburg	10	0.71	7
Fisher from Lackawanna town line to Rt 240		West Seneca	Hamburg	10	1.74	8
Heltz from Lakeview to Pleasant		Hamburg	Hamburg	11	1.25	7
Lotus Point from Rt 5 to old Lakeshore		Brant	Hamburg	11	1.37	5
Webster from Rt 20 to Rt 240		Orchard Park	Hamburg	11	1.16	6
Hopkins from Maple to Klein		Amherst	Harlem	5, 6	0.76	6
Long from Grand Island Blvd to 190SB		Grand Island	Harlem	3	0.71	6
Lein from Center to Seneca		West Seneca	Harlem	10	1.11	7
Slade from Ridge to Orchard Park Rd		West Seneca	Harlem	10	0.52	7
					9.33	

Cold Recycle with Top Course Treatment						
County Road and Limits	Notes	Town	Highway District	Legislative District	Mileage	Road Rating
Bullis from Two Rod to Wyoming County Line		Marilla	Clarence	8	3.53	6
Church (All)		Holland	Aurora	10	1.19	5
Four Rod from 20A to Liberia		Wales/Marilla	Aurora	8, 10	1.64	6
Vaughn (Rt 240) from Middle to Genesee	HIPR	Concord	Concord	10	1.64	8
North from Sharp to Vaughn (Rt 240)		Concord	Concord	10	1.2	6
					9.2	

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4D-5	COMMISSIONER OF MENTAL HEALTH DEPARTMENT	Appointment to the EC Corrections Specialist Advisory Board
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Attachments

24COMM. 4D-5



County of Erie
Department of Mental Health

EC LEG FEB 9 '24 PM 2:07

Mark O'Brien, LCSW-R, ACSW
Commissioner

February 9, 2024

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

Re: Appointment to the Erie County Corrections Specialist Advisory Board

Dear Honorable Members:

Pursuant to Local Law 3-2019, Section 2, I do hereby appoint and submit for your confirmation the appointment of the following individual to the Erie County Corrections Specialist Advisory Board for a term expiring **December 31, 2026**.

Appointee

Charles Syms, LCSW, ACSW
University at Buffalo, School of Social Work
685 Baldy Hall
Buffalo, NY 14260

Should you have any questions regarding this reappointment, please feel free to contact my office at (716) 858-8500. Thank you in advance for your courtesies.

Sincerely yours,

Mark O'Brien, LCSW-R, ACSW
Commissioner
Erie County Department of Mental Health

MO/nn

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4M-1	ECWA CHIEF FINANCIAL OFFICER	ECWA Financial Statements for 2022 & 2023 (Unaudited)
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Attachments

24COMM. 4M-1



Erie County Water Authority

295 Main Street • Room 350 • Buffalo, NY 14203-2494
716-849-8484 • Fax 716-849-8463

Finance Department

January 30, 2024

Ms. Olivia Owens
Clerk of the Legislature
Erie County Legislature
92 Franklin St.
Buffalo, NY 14202

Dear Ms. Owens:

Article Five (5), Section 1070 of the Public Authorities Law provides, in part, that the Erie County Water Authority (ECWA) shall submit a detailed financial report for the preceding fiscal year.

In compliance with this provision, please find a copy of ECWA's unaudited comparative financial statements for the years ended December 31, 2023 and 2022.

The information contained in the financial statements is subject to audit by the ECWA's independent auditors.

When the audited financial report is issued, it will be posted on our website:
www.ecwa.org.

Very truly yours,

ERIE COUNTY WATER AUTHORITY

A handwritten signature in blue ink, appearing to read "Joyce Tomaka".

Joyce Tomaka
Chief Financial Officer

Enclosure



ERIE COUNTY WATER AUTHORITY
UNAUDITED
Statements of Net Position
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 32,566,713	\$ 36,002,495
Restricted cash and cash equivalents	2,623,421	3,168,207
Unrestricted investments	1,795,775	9,199,704
Restricted investments	410,725	337,877
Customer accounts receivable, net of allowance for doubtful accounts	7,638,771	6,650,156
Lease receivable - current portion	172,592	124,542
Materials and supplies	4,889,877	4,538,679
Accrued revenue	12,080,032	10,854,945
Prepaid expenses and other assets	5,104,164	4,686,422
Total current assets	<u>67,282,070</u>	<u>75,563,027</u>
Noncurrent assets:		
Restricted cash and cash equivalents	221	31,774
Restricted investments	22,316,212	22,083,143
Long term accounts receivable	1,922,809	1,927,155
Lease receivable - long term	1,849,096	1,040,009
Net pension asset	-	4,765,913
Capital assets, not being depreciated	72,426,648	36,530,463
Capital assets, being depreciated, net of accumulated depreciation	447,833,996	444,673,546
Total noncurrent assets	<u>546,348,982</u>	<u>511,052,003</u>
Total assets	<u>613,631,052</u>	<u>586,615,030</u>
DEFERRED OUTFLOWS OF RESOURCES		
Post-measurement date retirement contributions	1,907,914	1,617,797
Changes in retirement system assumptions	8,173,866	9,132,973
Actual vs projected other post employment benefit factors	11,393,763	11,389,701
Advanced refunding of Series 2007 Bonds	853,831	919,934
Total deferred outflows of resources	<u>22,329,374</u>	<u>23,060,405</u>
LIABILITIES		
Current liabilities:		
Accounts payable	10,044,823	12,036,425
Advances for construction	1,921,585	1,365,255
Construction retention	3,717,251	2,459,694
Accrued interest on water revenue bonds	147,015	175,406
Accrued liabilities	2,044,674	1,948,468
Compensated absences	1,644,204	1,647,247
Lease liability - current portion	244,226	239,462
Water revenue bonds - current portion	2,352,627	3,861,011
Total current liabilities	<u>22,116,405</u>	<u>23,732,968</u>
Noncurrent liabilities:		
Compensated absences	3,954,915	3,896,876
Lease liability - long term	962,694	1,206,920
Net pension liability	12,537,921	-
Long term other post employment benefit liability	61,323,059	54,624,496
Water revenue bonds - long term	43,702,754	46,055,381
Total noncurrent liabilities	<u>122,481,343</u>	<u>105,783,673</u>
Total liabilities	<u>144,597,748</u>	<u>129,516,641</u>
DEFERRED INFLOWS OF RESOURCES		
Changes in retirement system assumptions	511,986	16,246,559
Changes in other post employment benefit assumptions	39,234,342	53,031,392
Lease related	1,948,025	1,130,818
Total deferred inflows of resources	<u>41,694,353</u>	<u>70,408,769</u>
NET POSITION		
Invested in capital assets, net of related debt	474,205,263	430,761,169
Restricted		
Debt service reserve account	-	864,311
Debt service account	933,919	1,405,856
Unrestricted	<u>(24,337,600)</u>	<u>(23,281,311)</u>
Total net position	<u>\$ 449,668,325</u>	<u>\$ 409,750,025</u>



ERIE COUNTY WATER AUTHORITY
UNAUDITED
Statements of Revenue, Expenses and Changes in Net Position
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating revenue	\$ 100,596,954	\$ 90,787,720
Operating expenses:		
Operation and administration	35,592,006	31,620,112
Maintenance	17,766,583	16,736,282
Depreciation	15,602,714	15,071,933
Other post-employment benefit expense	<u>(5,128,888)</u>	<u>(4,846,125)</u>
Total operating expenses	63,832,415	58,582,202
Operating income	<u>36,764,539</u>	<u>32,205,518</u>
Nonoperating revenues (expenses):		
Interest income on investments	2,227,921	648,578
Interest on loans receivable	66,173	70,520
Interest on leases receivable	46,724	35,020
Interest expense	<u>(1,514,178)</u>	<u>(1,784,413)</u>
Total nonoperating revenues (expenses)	<u>826,640</u>	<u>(1,030,295)</u>
Net income before contribution in aid of construction	37,591,179	31,175,223
Contribution in aid of construction	<u>2,327,121</u>	<u>1,661,403</u>
Change in net position	39,918,300	32,836,626
Net Position - beginning of year	409,750,025	376,913,399
Net Position - end of year	\$ 449,668,325	\$ 409,750,025



ERIE COUNTY WATER AUTHORITY
UNAUDITED

Statement of Cash Flows
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 97,288,229	\$ 88,215,419
Payments to contractors	(22,511,817)	(19,650,459)
Payments to employees including fringe benefits	<u>(32,432,793)</u>	<u>(30,914,406)</u>
Net cash provided by operating activities	42,343,619	37,650,554
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(53,401,794)	(47,167,297)
Bond issuance	-	-
Bond repayment	(3,548,385)	(3,455,000)
Interest paid on revenue bonds	(1,789,092)	(2,055,409)
Advances for construction	556,329	428,360
Contribution in aid of construction	<u>2,327,121</u>	<u>1,661,405</u>
Net cash used by capital and related financing activities	(55,855,821)	(50,587,941)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investment securities	(86,127,754)	(54,411,218)
Proceeds from sale or maturity of investments	93,265,246	64,445,026
Interest received	<u>2,362,589</u>	<u>471,171</u>
Net cash provided (used) by investing activities	9,500,081	10,504,979
Net increase (decrease) in cash	(4,012,121)	(2,432,408)
Cash and cash equivalents - beginning of year (including amounts restricted for future construction, debt service reserve, debt service, and customer deposits)	39,202,476	41,634,884
Cash and cash equivalents - end of year (including amounts restricted for future construction, debt service reserve, debt service, and customer deposits)	\$ 35,190,355	\$ 39,202,476

(continued)

ERIE COUNTY WATER AUTHORITY
UNAUDITED

Statement of Cash Flows
Years Ended December 31, 2023 and 2022

(concluded)

	<u>2023</u>	<u>2022</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income	\$ 36,764,539	\$ 32,205,518
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	15,602,714	15,071,933
(Increase) decrease in accounts receivable	(988,615)	(1,524,912)
(Increase) decrease in lease receivable	(1,096,599)	-
(Increase) decrease in material and supplies	(351,198)	(857,140)
(Increase) decrease in accrued revenue	(1,225,087)	(776,133)
(Increase) decrease in other assets	(478,990)	(847,365)
(Increase) Decrease in long term accounts receivable	4,346	163,302
(Increase) Decrease in deferred outflows of resources	664,928	6,492,398
Increase (decrease) in accounts payable	(1,991,602)	(252,702)
Increase (decrease) in other accrued liabilities	96,206	1,523,228
Increase (decrease) in compensated absences	54,996	462,510
Increase (decrease) in net pension liability	17,303,834	(4,820,024)
Increase (decrease) in other post employment liability	6,698,563	(35,349,602)
Increase (decrease) in deferred inflows of resources	(28,714,416)	26,159,543
Total adjustments	5,579,080	5,445,036
Net cash provided by operating activities	\$ 42,343,619	\$ 37,650,554

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4M-2	NFTA	NFTA - 17A Report & Capital Expenditure Reports, First Quarter
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Attachments

24COMM. 4M-2



Niagara Frontier Transportation Authority
Serving the Niagara Region

EC LEG FEB 5 '24 AM 9:09

181 Ellicott Street
Buffalo, New York 14203
716-855-7300
TDD: 855-7650
www.nfta.com

January 29, 2024

VIA EMAIL (Ross.Farrell@dot.ny.gov)

Ross R. Farrell, Director
State of New York Department of Transportation
Public Transportation Bureau
50 Wolf Road, POD 54
Albany, New York 12232

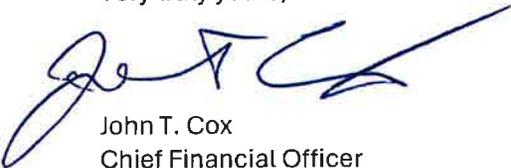
Re: Niagara Frontier Transportation Authority

Dear Mr. Farrell:

In accordance with item 19 and 21 of the funding agreement between the County of Erie and Niagara Frontier Transit Metro, Inc., signed February 4, 1991, enclosed are copies of the 17A Report and the Capital Expenditure Reports for the first quarter of fiscal year ending March 31, 2024.

If you have any questions or require further information, please feel free to contact me at 716-855-7250.

Very truly yours,



John T. Cox
Chief Financial Officer

JTC/ds
Enclosure

cc Kathy Hochul, Governor, New York State
Marie Therese Dominguez, Commissioner, NYS Department of Transportation
Kevin R. Hardwick, Erie County Comptroller
Liz Krueger, NYS Senator, Chair, Senate Finance Committee
Thomas O'Mara, NYS Senator, Ranking Minority Member, Senate Finance Committee
Olivia M. Owens, Clerk of the Erie County Legislature
Mark C. Poloncarz, Erie County Executive
Edward Ra, NYS Assemblyman, Ranking Minority Member, Assembly Ways & Means Committee
Blake G. Washington, Budget Director, NYS Division of the Budget
Helene Weinstein, NYS Assemblywoman, Chair, Assembly Ways & Means Committee
Rebecca Widysh, Chairman, Niagara County Legislature

**TRANSIT OPERATION DATA FORM (A-1)
SYSTEM TOTAL**

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	33,354,608	7,534,273	7,692,048	7,450,151
VEHICLE MAINTENANCE SAL. & WAGES	14,128,096	3,033,066	2,819,008	2,968,691
OTHER SALARY & WAGES	<u>58,584,516</u>	<u>13,465,671</u>	<u>13,155,649</u>	<u>12,317,046</u>
TOTAL SALARY & WAGES	104,067,220	24,033,010	23,666,705	22,735,888
FRINGE BENEFITS	84,875,481	19,289,761	18,428,802	19,410,135
SERVICES	49,806,551	11,754,669	11,661,364	10,569,984
PURCHASED TRANSPORTATION	0	0	0	0
FUEL AND LUBRICANTS	7,166,332	1,587,187	1,063,847	1,625,658
PARTS AND REPAIRS	20,097,751	4,003,929	4,177,879	3,480,573
OTHER MATERIAL & SUPPLIES	8,619,670	1,676,130	1,872,059	1,790,478
UTILITIES	7,457,291	1,455,532	1,143,508	1,495,462
CASUALTY AND LIABILITY COSTS	6,704,583	1,671,111	1,724,624	1,491,685
TAXES	395,121	99,450	100,173	113,006
INTEREST EXPENSE	0	0	90,249	103,424
LEASE AND RENTALS	2,059,764	459,104	420,133	476,073
EXPENSE TRANSFERS	(36,031,749)	(8,689,218)	(8,742,068)	(8,221,804)
DEPRECIATION: PRIVATE CAPITAL	12,624,714	3,156,179	2,988,511	3,208,452
MISCELLANEOUS EXPENSES	3,411,494	825,900	810,589	767,621
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	0	0	0	0
A TOTAL OPERATING COSTS	271,254,223	61,322,744	59,406,175	59,046,635
PASSENGER REVENUE (METRO ONLY)	14,687,443	3,713,750	4,278,714	3,843,313
SPECIAL REIMBURSEMENT (METRO ONLY)	0	0	0	0
CHARTER/CONTRACT REVENUE (METRO ONLY)	9,501,379	2,676,000	2,665,869	2,591,808
NON USER REVENUE (METRO ONLY)	1,144,670	221,355	1,113,479	287,304
B TOTAL OPERATING REVENUE (ALL OPERATIONS)	123,553,783	30,211,035	30,491,522	27,469,301
FEDERAL SECTION 5307	19,389,072	4,847,268	4,847,262	4,752,222
FEDERAL SECTION 5311	81,000	20,250	20,250	20,421
OTHER FEDERAL FUNDS	86,978,583	2,786,065	2,737,390	11,762,022
C TOTAL FEDERAL FUNDING	106,448,655	7,653,583	7,604,902	16,534,665
STOA REQUIRING LOCAL MATCH	4,100,000	1,025,000	1,024,998	1,024,998
STOA NOT REQUIRING MATCH	73,999,800	18,499,950	18,499,935	15,828,987
OTHER STATE FUNDS	2,423,634	605,909	605,904	594,024
D TOTAL STATE FUNDING	80,523,434	20,130,859	20,130,837	17,448,009
REQUIRED LOCAL MATCH TO STOA	4,100,000	1,025,000	1,024,998	1,024,998
LOCAL VOLUNTARY FUNDS	27,486,304	6,781,088	6,908,700	6,711,364
LOCAL MORTGAGE RECORDING TAX	13,067,029	3,253,141	3,134,972	3,872,583
E TOTAL LOCAL GOVERNMENT FUNDING	44,653,333	11,059,229	11,068,670	11,608,945
F TOTAL GOVERNMENT SUBSIDIES (C+D+E)	231,625,422	38,843,671	38,804,409	45,591,619
G LOCAL MATCH FROM OPERATOR				
H TOTAL REVENUE & SUBSIDIES (B+F+G)	355,179,205	69,054,706	69,295,931	73,060,920
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	(83,924,982)	(7,731,962)	(9,889,756)	(14,014,285)

TRANSIT OPERATION DATA FORM (A-1)

METRO DIVISION TOTAL

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	33,354,608	7,534,273	7,692,048	7,450,151
VEHICLE MAINT SALARY & WAGES	14,128,096	3,033,066	2,819,008	2,968,691
OTHER SALARY & WAGES	<u>11,742,249</u>	<u>2,645,962</u>	<u>2,839,254</u>	<u>2,443,053</u>
TOTAL SALARY & WAGES	59,224,953	13,213,301	13,350,310	12,861,895
FRINGE BENEFITS	60,100,421	13,343,213	12,981,527	14,045,130
SERVICES	24,401,916	5,743,129	5,714,318	5,345,807
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	6,333,332	1,440,446	970,022	1,481,007
PARTS & REPAIRS	6,248,037	1,569,002	1,648,711	1,411,016
OTHER MATERIALS & SUPPLIES	7,448,940	1,421,603	1,640,973	1,566,541
UTILITIES	2,837,145	688,353	508,991	657,556
CASUALTY & LIABILITY COSTS	5,175,524	1,290,170	1,330,364	1,159,909
TAXES	300	0	0	0
INTEREST EXPENSE	0	0	90,249	103,424
LEASE & RENTALS	594,300	147,991	126,670	140,921
EXPENSE TRANSFERS	(237,216)	(64,098)	(54,101)	(54,145)
DEPRECIATION: PRIVATE CAPITAL	6,100,387	1,525,097	1,578,067	1,461,046
MISCELLANEOUS EXPENSES	990,851	211,702	295,405	320,245
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	10,347,715	2,593,274	2,509,793	2,169,655
A. TOTAL OPERATING COSTS	189,566,605	43,123,183	42,671,299	42,670,007
PASSENGER REVENUE	14,687,443	3,713,750	4,278,714	3,843,313
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	9,501,379	2,676,000	2,665,869	2,591,808
NON USER REVENUE	1,144,670	221,355	1,113,479	287,304
B. TOTAL OPERATING REVENUE	25,333,492	6,611,105	8,058,062	6,722,425
FEDERAL SECTION 5307	19,389,072	4,847,268	4,847,262	4,752,222
FEDERAL SECTION 5311	81,000	20,250	20,250	20,421
OTHER FEDERAL FUNDS	75,834,334	0	0	9,000,000
C. TOTAL FEDERAL FUNDS	95,304,406	4,867,518	4,867,512	13,772,643
STOA REQUIRING LOCAL MATCH	4,100,000	1,025,000	1,024,998	1,024,998
STOA NOT REQUIRING MATCH	73,999,800	18,499,950	18,499,935	15,828,987
OTHER STATE FUNDS	2,423,634	605,909	605,904	594,024
D. TOTAL STATE FUNDS	80,523,434	20,130,859	20,130,837	17,448,009
REQUIRING LOCAL MATCH TO STOA	4,100,000	1,025,000	1,024,998	1,024,998
LOCAL VOLUNTARY FUNDS	27,486,304	6,781,088	6,908,700	6,711,364
LOCAL MORTGAGE TAX	13,067,029	3,253,141	3,134,972	3,872,583
E. TOTAL LOCAL FUNDS	44,653,333	11,059,229	11,068,670	11,608,945
F. TOTAL SUBSIDIES (C+D+E)	220,481,173	36,057,606	36,067,019	42,829,597
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	245,814,665	42,668,711	44,125,081	49,552,022
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	(56,248,060)	454,473	(1,453,782)	(6,882,015)

TRANSIT OPERATION DATA FORM (A-1)
BUS AND RAIL COMBINED (excluding paratransit)

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	29,097,151	6,577,781	6,678,063	6,495,843
VEHICLE MAINT SALARY & WAGES	13,649,305	2,915,245	2,702,399	2,857,523
OTHER SALARY & WAGES	11,546,229	2,601,019	2,837,176	2,430,635
TOTAL SALARY & WAGES	54,292,685	12,094,045	12,217,638	11,784,001
FRINGE BENEFITS	55,448,688	12,271,331	11,939,546	12,938,413
SERVICES	22,820,091	5,352,898	5,320,363	4,976,655
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	5,516,631	1,237,088	815,035	1,277,662
PARTS & REPAIRS	5,778,037	1,439,152	1,552,718	1,308,223
OTHER MATERIALS & SUPPLIES	7,058,562	1,324,786	1,537,424	1,448,213
UTILITIES	2,724,945	662,892	495,581	637,241
CASUALTY & LIABILITY COSTS	4,908,779	1,223,751	1,162,236	1,143,335
TAXES	300	0	0	0
INTEREST EXPENSE	0	0	90,249	103,424
LEASE & RENTALS	594,300	147,991	126,670	140,921
EXPENSE TRANSFERS	(451,821)	(117,749)	(95,048)	(101,201)
DEPRECIATION: PRIVATE CAPITAL	5,907,526	1,476,882	1,532,370	1,413,873
MISCELLANEOUS EXPENSES	964,229	205,552	289,841	315,199
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	10,213,787	2,559,710	2,477,309	2,141,574
A. TOTAL OPERATING COSTS	175,776,739	39,878,329	39,461,932	39,527,533
PASSENGER REVENUE	14,190,138	3,599,370	4,140,206	3,693,534
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	9,501,379	2,676,000	2,665,869	2,591,808
NON USER REVENUE	1,144,670	221,355	1,112,809	287,304
B. TOTAL OPERATING REVENUE	24,836,187	6,496,725	7,918,884	6,572,646
FEDERAL SECTION 5307	19,059,458	4,764,865	4,764,861	4,671,435
FEDERAL SECTION 5311	81,000	20,250	20,250	20,421
OTHER FEDERAL FUNDS	74,317,647	0	0	8,820,000
C. TOTAL FEDERAL FUNDS	93,458,105	4,785,115	4,785,111	13,511,856
STOA REQUIRING LOCAL MATCH	4,018,000	1,004,500	1,004,499	1,004,499
STOA NOT REQUIRING MATCH	72,519,804	18,129,951	18,129,939	15,512,412
OTHER STATE FUNDS	2,382,432	595,608	595,605	583,926
D. TOTAL STATE FUNDS	78,920,236	19,730,059	19,730,043	17,100,837
REQUIRING LOCAL MATCH TO STOA	4,018,000	1,004,500	1,004,499	1,004,499
LOCAL VOLUNTARY FUNDS	26,936,578	6,645,468	6,770,527	6,577,137
LOCAL MORTGAGE TAX	12,805,688	3,188,078	3,072,274	3,795,132
E. TOTAL LOCAL FUNDS	43,760,266	10,838,046	10,847,300	11,376,768
F. TOTAL SUBSIDIES (C+D+E)	216,138,607	35,353,220	35,362,454	41,989,461
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	240,974,794	41,849,945	43,281,338	48,562,107
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	(65,198,055)	(1,971,616)	(3,819,406)	(9,034,574)

TRANSIT OPERATION DATA FORM (A-1)

FIXED ROUTE TOTAL (COMBINED URBAN - BUS & RURAL - BUS)

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	27,362,279	6,155,365	6,313,216	6,134,605
VEHICLE MAINT SALARY & WAGES	12,029,002	2,560,299	2,418,603	2,388,017
OTHER SALARY & WAGES	5,537,428	1,235,023	1,348,118	1,209,681
TOTAL SALARY & WAGES	44,928,709	9,950,687	10,079,937	9,732,303
FRINGE BENEFITS	46,152,048	10,133,790	9,890,213	10,859,502
SERVICES	13,675,695	3,235,743	3,230,831	3,039,283
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	5,479,783	1,228,097	807,721	1,269,473
PARTS & REPAIRS	5,295,737	1,281,375	1,486,272	1,199,362
OTHER MATERIALS & SUPPLIES	5,717,462	1,077,667	1,192,987	1,274,130
UTILITIES	1,375,650	327,423	213,630	288,959
CASUALTY & LIABILITY COSTS	3,481,386	868,331	832,309	874,957
TAXES	300	0	0	0
INTEREST EXPENSE	0	0	89,623	103,424
LEASE & RENTALS	594,300	147,991	126,670	140,921
EXPENSE TRANSFERS	(1,636,865)	(409,214)	(293,514)	(355,958)
DEPRECIATION: PRIVATE CAPITAL	4,553,328	1,138,332	1,131,859	1,120,657
MISCELLANEOUS EXPENSES	888,229	178,355	277,180	289,252
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	7,551,671	1,892,548	1,831,625	1,583,395
A. TOTAL OPERATING COSTS	138,057,433	31,051,125	30,897,343	31,419,660
PASSENGER REVENUE	12,214,769	3,143,560	3,556,863	3,146,158
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	8,551,241	2,406,000	2,399,448	2,332,803
NON USER REVENUE	844,155	176,309	858,291	199,311
B. TOTAL OPERATING REVENUE	21,610,165	5,725,869	6,814,602	5,678,272
FEDERAL SECTION 5307	16,151,097	4,037,774	4,037,772	3,958,602
FEDERAL SECTION 5311	81,000	20,250	20,250	20,421
OTHER FEDERAL FUNDS	62,942,497	0	0	7,470,000
C. TOTAL FEDERAL FUNDS	79,174,594	4,058,024	4,058,022	11,449,023
STOA REQUIRING LOCAL MATCH	3,403,000	850,750	850,749	850,749
STOA NOT REQUIRING MATCH	61,419,834	15,354,959	15,354,951	13,138,065
OTHER STATE FUNDS	2,018,887	504,722	504,720	494,823
D. TOTAL STATE FUNDS	66,841,721	16,710,430	16,710,420	14,483,637
REQUIRING LOCAL MATCH TO STOA	3,469,420	867,355	867,354	867,354
LOCAL VOLUNTARY FUNDS	22,813,632	5,628,304	5,734,223	5,570,432
LOCAL MORTGAGE TAX	11,129,513	2,770,793	2,679,390	3,295,651
E. TOTAL LOCAL FUNDS	37,412,565	9,266,452	9,280,967	9,733,437
F. TOTAL SUBSIDIES (C+D+E)	183,428,880	30,034,907	30,049,409	35,666,097
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	205,039,045	35,760,776	36,864,011	41,344,369
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	(66,981,612)	(4,709,650)	(5,966,668)	(9,924,709)

TRANSIT OPERATION DATA FORM (A-1)
URBAN - BUS

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	27,224,647	6,124,404	6,281,461	6,104,269
VEHICLE MAINT SALARY & WAGES	11,968,496	2,547,421	2,406,437	2,376,208
OTHER SALARY & WAGES	<u>5,509,575</u>	<u>1,228,811</u>	<u>1,341,337</u>	<u>1,203,699</u>
TOTAL SALARY AND WAGES	44,702,718	9,900,635	10,029,235	9,684,176
FRINGE BENEFITS	45,923,826	10,082,817	9,840,465	10,805,802
SERVICES	13,606,906	3,219,467	3,214,580	3,024,254
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	5,452,220	1,221,920	803,658	1,263,195
PARTS & REPAIRS	5,269,099	1,274,930	1,478,796	1,193,431
OTHER MATERIALS & SUPPLIES	5,688,703	1,072,247	1,186,986	1,267,829
UTILITIES	1,368,730	325,776	212,555	287,530
CASUALTY & LIABILITY COSTS	3,463,875	863,963	828,122	870,630
TAXES	298	0	0	0
INTEREST EXPENSE	0	0	89,172	102,913
LEASE & RENTALS	591,311	147,247	126,033	140,224
EXPENSE TRANSFERS	(1,628,632)	(407,156)	(292,038)	(354,198)
DEPRECIATION: PRIVATE CAPITAL	4,530,425	1,132,606	1,126,166	1,115,115
MISCELLANEOUS EXPENSES	883,761	177,458	275,786	287,822
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	7,513,686	1,883,029	1,822,411	1,575,565
A. TOTAL OPERATING COSTS	137,366,927	30,894,938	30,741,927	31,264,288
PASSENGER REVENUE	12,203,800	3,140,737	3,553,669	3,145,736
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	8,551,241	2,406,000	2,399,448	2,332,803
NON USER REVENUE	843,397	176,151	857,520	199,284
B. TOTAL OPERATING REVENUE	21,598,438	5,722,888	6,810,637	5,677,823
FEDERAL SECTION 5307	16,151,097	4,037,774	4,037,772	3,958,602
FEDERAL SECTION 5311	0	0	0	0
OTHER FEDERAL FUNDS	62,942,497	0	0	7,470,000
C. TOTAL FEDERAL FUNDS	79,093,594	4,037,774	4,037,772	11,428,602
STOA REQUIRING LOCAL MATCH	3,403,000	850,750	850,749	850,749
STOA NOT REQUIRING MATCH	61,364,679	15,341,170	15,341,162	13,136,304
OTHER STATE FUNDS	2,018,887	504,722	504,720	494,823
D. TOTAL STATE FUNDS	66,786,566	16,696,642	16,696,631	14,481,876
REQUIRING LOCAL MATCH TO STOA	3,469,420	867,355	867,354	867,354
LOCAL VOLUNTARY FUNDS	22,813,632	5,628,304	5,734,223	5,570,432
LOCAL MORTGAGE TAX	11,129,513	2,770,793	2,679,390	3,295,651
E. TOTAL LOCAL FUNDS	37,412,565	9,266,452	9,280,967	9,733,437
F. TOTAL SUBSIDIES (C+D+E)	183,292,725	30,000,868	30,015,370	35,643,915
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	204,891,163	35,723,756	36,826,007	41,321,738
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	(67,524,236)	(4,828,817)	(6,084,080)	(10,057,450)

TRANSIT OPERATION DATA FORM (A-1)
RURAL - BUS

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	137,632	30,961	31,755	30,336
VEHICLE MAINT SALARY & WAGES	60,506	12,878	12,166	11,809
OTHER SALARY & WAGES	27,853	6,212	6,781	5,982
TOTAL SALARY & WAGES	225,991	50,052	50,702	48,127
FRINGE BENEFITS	228,222	50,973	49,748	53,700
SERVICES	68,789	16,276	16,251	15,029
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	27,563	6,177	4,063	6,278
PARTS & REPAIRS	26,638	6,445	7,476	5,931
OTHER MATERIALS & SUPPLIES	28,759	5,421	6,001	6,301
UTILITIES	6,920	1,647	1,075	1,429
CASUALTY & LIABILITY COSTS	17,511	4,368	4,187	4,327
TAXES	2	0	0	0
INTEREST EXPENSE	0	0	451	511
LEASE & RENTALS	2,989	744	637	697
EXPENSE TRANSFERS	(8,233)	(2,058)	(1,476)	(1,760)
DEPRECIATION: PRIVATE CAPITAL	22,903	5,726	5,693	5,542
MISCELLANEOUS EXPENSES	4,468	897	1,394	1,430
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	37,985	9,520	9,213	7,830
A. TOTAL OPERATING COSTS	690,506	156,187	155,415	155,372
PASSENGER REVENUE	10,969	2,823	3,194	422
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	0	0	0	0
NON USER REVENUE	758	158	771	27
B. TOTAL OPERATING REVENUE	11,727	2,981	3,965	449
FEDERAL SECTION 5307	0	0	0	0
FEDERAL SECTION 5311	81,000	20,250	20,250	20,421
OTHER FEDERAL FUNDS	0	0	0	0
C. TOTAL FEDERAL FUNDS	81,000	20,250	20,250	20,421
STOA REQUIRING LOCAL MATCH	0	0	0	0
STOA NOT REQUIRING MATCH	55,155	13,789	13,789	1,761
OTHER STATE FUNDS	0	0	0	0
D. TOTAL STATE FUNDS	55,155	13,789	13,789	1,761
REQUIRING LOCAL MATCH TO STOA	0	0	0	0
LOCAL VOLUNTARY FUNDS	0	0	0	0
LOCAL MORTGAGE TAX	0	0	0	0
E. TOTAL LOCAL FUNDS	0	0	0	0
F. TOTAL SUBSIDIES (C+D+E)	136,155	34,039	34,039	22,182
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	147,882	37,020	38,004	22,631
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	542,624	119,167	117,411	132,741

TRANSIT OPERATION DATA FORM (A-1)

LIGHT RAIL

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	1,734,872	422,415	364,847	361,238
VEHICLE MAINT SALARY & WAGES	1,620,303	354,946	283,796	469,506
OTHER SALARY & WAGES	<u>6,008,801</u>	<u>1,366,996</u>	<u>1,489,058</u>	<u>1,220,954</u>
TOTAL SALARY & WAGES	9,363,975	2,143,358	2,137,701	2,051,698
FRINGE BENEFITS	9,296,640	2,137,541	2,049,333	2,078,911
SERVICES	9,144,396	2,117,155	2,089,532	1,937,372
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	36,848	8,991	7,314	8,189
PARTS & REPAIRS	482,300	157,777	66,446	108,861
OTHER MATERIALS & SUPPLIES	1,341,100	247,119	344,437	174,083
UTILITIES	1,349,295	335,469	281,951	348,282
CASUALTY & LIABILITY COSTS	1,427,393	355,420	329,927	268,378
TAXES	0	0	0	0
INTEREST EXPENSE	0	0	626	0
LEASE & RENTALS	0	0	0	0
EXPENSE TRANSFERS	1,185,044	291,465	198,466	254,757
DEPRECIATION: PRIVATE CAPITAL	1,354,198	338,550	400,511	293,216
MISCELLANEOUS EXPENSES	76,000	27,197	12,661	25,947
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	2,662,117	667,162	645,685	558,179
A. TOTAL OPERATING COSTS	37,719,306	8,827,203	8,564,590	8,107,873
PASSENGER REVENUE	1,975,369	455,810	583,343	547,376
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	950,138	270,000	266,421	259,005
NON USER REVENUE	300,515	45,046	254,518	87,993
B. TOTAL OPERATING REVENUE	3,226,022	770,856	1,104,282	894,374
FEDERAL SECTION 5307	2,908,361	727,090	727,089	712,833
FEDERAL SECTION 5311	0	0	0	0
OTHER FEDERAL FUNDS	11,375,150	0	0	1,350,000
C. TOTAL FEDERAL FUNDS	14,283,511	727,090	727,089	2,062,833
STOA REQUIRING LOCAL MATCH	615,000	153,750	153,750	153,750
STOA NOT REQUIRING MATCH	11,099,970	2,774,993	2,774,988	2,374,347
OTHER STATE FUNDS	363,545	90,886	90,885	89,103
D. TOTAL STATE FUNDS	12,078,515	3,019,629	3,019,623	2,617,200
REQUIRING LOCAL MATCH TO STOA	548,580	137,145	137,145	137,145
LOCAL VOLUNTARY FUNDS	4,122,946	1,017,164	1,036,304	1,006,705
LOCAL MORTGAGE TAX	1,676,175	417,285	392,884	499,481
E. TOTAL LOCAL FUNDS	6,347,701	1,571,594	1,566,333	1,643,331
F. TOTAL SUBSIDIES (C+D+E)	32,709,727	5,318,313	5,313,045	6,323,364
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	35,935,749	6,089,169	6,417,327	7,217,738
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	1,783,557	2,738,034	2,147,263	890,135

TRANSIT OPERATION DATA FORM (A-1)
PARATRANSIT

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES	4,257,458	956,492	1,013,985	954,308
VEHICLE MAINT SALARY & WAGES	478,791	117,820	116,609	111,168
OTHER SALARY & WAGES	196,020	44,943	2,078	12,418
TOTAL SALARY & WAGES	4,932,268	1,119,256	1,132,672	1,077,894
FRINGE BENEFITS	4,651,733	1,071,882	1,021,981	1,106,717
SERVICES	1,581,825	390,231	393,955	369,152
PURCHASED TRANSPORTATION	0	0	0	0
FUEL & LUBRICANTS	816,701	203,358	154,987	203,345
PARTS & REPAIRS	470,000	129,850	95,993	102,793
OTHER MATERIALS & SUPPLIES	390,378	96,817	103,549	118,328
UTILITIES	112,200	25,461	13,410	20,315
CASUALTY & LIABILITY COSTS	266,745	66,419	168,128	16,574
TAXES	0	0	0	0
INTEREST EXPENSE	0	0	0	0
LEASE & RENTALS	0	0	0	0
EXPENSE TRANSFERS	214,605	53,651	40,947	47,056
DEPRECIATION: PRIVATE CAPITAL	192,861	48,215	45,697	47,173
MISCELLANEOUS EXPENSES	26,622	6,150	5,564	5,046
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	133,928	33,564	32,484	28,081
A. TOTAL OPERATING COSTS	13,789,866	3,244,854	3,209,367	3,142,474
PASSENGER REVENUE	497,305	114,380	138,508	149,779
SPECIAL REIMBURSEMENTS	0	0	0	0
CHARTER/CONTRACT REVENUE	0	0	0	0
NON USER REVENUE	0	0	670	0
B. TOTAL OPERATING REVENUE	497,305	114,380	139,178	149,779
FEDERAL SECTION 5307	329,614	82,404	82,401	80,787
FEDERAL SECTION 5311	0	0	0	0
OTHER FEDERAL FUNDS	1,516,687	0	0	180,000
C. TOTAL FEDERAL FUNDS	1,846,301	82,404	82,401	260,787
STOA REQUIRING LOCAL MATCH	82,000	20,500	20,499	20,499
STOA NOT REQUIRING MATCH	1,479,996	369,999	369,996	316,575
OTHER STATE FUNDS	41,202	10,301	10,299	10,098
D. TOTAL STATE FUNDS	1,603,198	400,800	400,794	347,172
REQUIRING LOCAL MATCH TO STOA	82,000	20,500	20,499	20,499
LOCAL VOLUNTARY FUNDS	549,726	135,620	138,173	134,227
LOCAL MORTGAGE TAX	261,341	65,063	62,698	77,451
E. TOTAL LOCAL FUNDS	893,067	221,183	221,370	232,177
F. TOTAL SUBSIDIES (C+D+E)	4,342,566	704,386	704,565	840,136
G. LOCAL MATCH FROM OPERATOR	0	0	0	0
H. TOTAL REVENUE & SUBSIDIES (B+F+G)	4,839,871	818,766	843,743	989,915
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	8,949,995	2,426,088	2,365,624	2,152,559

TRANSIT OPERATION DATA FORM (A-1)
NON-METRO

EXPENSES, REVENUE AND SUBSIDY	2023 or SFY 23-24 ESTIMATE	1ST QUARTER or JUN 30, 2023 YTD BUDGET	1ST QUARTER or JUN 30, 2023 YTD ACTUAL	1ST QUARTER or JUN 30, 2022 YTD ACTUAL
OPERATOR SALARY & WAGES				
VEHICLE MAINTENANCE SAL. & WAGES				
OTHER SALARY & WAGES	<u>44,842,267</u>	<u>10,819,709</u>	<u>10,316,395</u>	<u>9,873,993</u>
TOTAL SALARY & WAGES	44,842,267	10,819,709	10,316,395	9,873,993
FRINGE BENEFITS	24,775,060	5,946,548	5,467,075	5,365,005
SERVICES	25,404,635	6,011,540	5,947,046	5,224,177
PURCHASED TRANSPORTATION	0	0	0	0
FUEL AND LUBRICANTS	833,000	146,741	93,825	144,651
PARTS AND REPAIRS	13,849,714	2,434,927	2,529,168	2,069,557
OTHER MATERIAL & SUPPLIES	1,170,730	254,527	231,086	223,937
UTILITIES	4,620,146	767,179	634,517	837,906
CASUALTY AND LIABILITY COSTS	1,529,059	380,941	394,260	331,776
TAXES	394,821	99,450	100,173	113,006
INTEREST EXPENSE	0	0	0	0
LEASE AND RENTALS	1,465,464	311,113	293,463	335,152
EXPENSE TRANSFERS	(35,794,533)	(8,625,120)	(8,687,967)	(8,167,659)
DEPRECIATION: PRIVATE CAPITAL	6,524,327	1,631,082	1,410,444	1,747,406
MISCELLANEOUS EXPENSES	2,420,643	614,198	515,184	447,376
SPONSOR DISALLOWED EXPENSES	0	0	0	0
ALLOWANCE FOR PROFIT	0	0	0	0
ALLOCATED ADMINISTRATION COSTS	(10,347,715)	(2,593,274)	(2,509,793)	(2,169,655)
A TOTAL OPERATING COSTS	<u>81,687,618</u>	<u>18,199,560</u>	<u>16,734,876</u>	<u>16,376,628</u>
PASSENGER REVENUE	0	0	0	0
SPECIAL REIMBURSEMENT	0	0	0	0
CHARTER/CONTRACT REVENUE	0	0	0	0
NON USER REVENUE	0	0	0	0
B TOTAL OPERATING REVENUE	<u>98,220,291</u>	<u>23,599,930</u>	<u>22,433,460</u>	<u>20,746,876</u>
FEDERAL SECTION 5307	0	0	0	0
FEDERAL SECTION 5311	0	0	0	0
OTHER FEDERAL FUNDS	11,144,249	2,786,065	2,737,390	2,762,022
C TOTAL FEDERAL FUNDING	<u>11,144,249</u>	<u>2,786,065</u>	<u>2,737,390</u>	<u>2,762,022</u>
STOA REQUIRING LOCAL MATCH	0	0	0	0
STOA NOT REQUIRING MATCH	0	0	0	0
OTHER STATE FUNDS	0	0	0	0
D TOTAL STATE FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REQUIRED LOCAL MATCH TO STOA	0	0	0	0
LOCAL VOLUNTARY FUNDS	0	0	0	0
LOCAL MORTGAGE RECORDING TAX	0	0	0	0
E TOTAL LOCAL GOVERNMENT FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
F TOTAL GOVERNMENT SUBSIDIES (C+D+E)	<u>11,144,249</u>	<u>2,786,065</u>	<u>2,737,390</u>	<u>2,762,022</u>
G LOCAL MATCH FROM OPERATOR				
H TOTAL REVENUE & SUBSIDIES (B+F+G)	<u>109,364,540</u>	<u>26,385,995</u>	<u>25,170,850</u>	<u>23,508,898</u>
AUDIT ADJUSTMENT	0	0	0	0
(SURPLUS) OR DEFICIT (A. LESS H.)	<u>(27,676,922)</u>	<u>(8,186,435)</u>	<u>(8,435,974)</u>	<u>(7,132,270)</u>

CAPITAL EXPENDITURES
APRIL 1, 2023 THROUGH APRIL 30, 2023

ACCT #	PROJECT NAME	PROJECT BUDGET	APR 2023 EXPENSES	APR 2023 ELIG EXP	APR 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
METRO BUS							
2-3406	FARE COLLECTION SYSTEM UPGRADE	14,694,538	14,087	11,282	2,805	13,150,849	14,087
2-3482	BUS FACILITY REHAB	1,965,180	2,082	2,082	0	1,130,064	2,082
2-3493	METRO TRANSIT EXPANSION	331,347,876	2,043	2,043	0	5,927,598	2,043
2-3528	FREEDOM WALL WALK	842,000	733	733	0	859,131	733
2-3529	ACQUIRE MISC SUPPORT EQUIP	2,490,874	6,786	0	6,786	165,861	6,786
2-3533	SHORT RANGE PLANNING PROJECTS	1,335,000	7,858	0	7,858	146,059	7,858
2-3534	BUS GARAGE ROOF ASSESSMENT	24,007,079	385	0	385	80,467	385
2-3547	UNIV STN BUS LOOP REHAB	1,805,000	5,266	0	5,266	87,898	5,266
2-3548	ASPHALT PVMNT REHAB FACIL & LOOPS	1,751,435	824	0	824	27,199	824
2-3555	BUS WASH REPL @ 3 GARAGES	1,925,000	650	0	650	650	650
2-8723	FIRE ALARM UPGRADE ALL GARAGES	2,652,131	1,656	0	1,656	40,602	1,656
2-8764	DIVISION ST LINEAR TRANSIT HUB	7,836,260	3,937	3,150	787	19,121	3,937
2-8765	BUS GARAGE SPRINKLER VALVE REPL	2,809,300	3,828	0	3,828	113,334	3,828
	TOTAL METRO BUS	395,461,673	50,135	19,290	30,845	21,748,833	50,135
METRO RAIL							
2-3485	DL&W TERMINAL (DESIGN/CONSTR)	60,079,117	15,623	0	15,623	38,763,275	15,623
2-3552	DL&W SHORELINE RESTORATION	8,000,000	7,276	7,276	0	826,158	7,276
2-8722	TRAIN CONTROL VITAL RELAY REHAB	480,510	6,135	6,135	0	54,425	6,135
2-8727	EC HARBOR STATION REFURBISHMENT	3,682,792	9,504	9,504	0	1,329,748	9,504
2-8735	UNDER PLATFORM CONDUIT REPLACEMENT	1,024,811	1,438	1,438	0	86,916	1,438
2-8740	RAIL REPLACEMENT 400 BLOCK MAIN ST	29,528,594	14,002	14,002	0	1,012,938	14,002
2-8746	DL&W PEDESTRIAN BRIDGE STUDY	120,000	1,566	0	1,566	87,046	1,566
2-8747	CHURCH STREET STN REFURB (DESIGN)	4,402,253	797	797	0	44,981	797
2-8748	Y&S EAST END RAIL EXTENSION STUDY	110,000	289	289	0	97,120	289
2-8766	STANDPIPE REPL & SYS REHAB	2,204,115	2,138	2,138	0	51,275	2,138
2-8767	FASTENER & PAD REPL PHASE 11 (DESIGN)	300,000	1,145	1,145	0	24,037	1,145
2-8769	DL&W 2ND FLOOR CORE & SHELL	30,014,335	12,365	12,365	0	42,772	12,365
2-9110	TRAFFIC ON MAIN STR-100/200 BLOCK	443,230	923	923	0	354,158	923
2-9189	TRACK SWITCH PARTS & HARDWARE	188,760	22,498	0	22,498	39,259	22,498
2-9191	CAMERAS FOR STATIONS	20,000	5,872	5,872	0	5,872	5,872
2-9192	FASTENER & PAD REPLACEMENT PHASE 10	3,904,296	304	(14,054)	14,358	3,965,517	304
2-9352	FARE COLLECTION SYSTEM UPGRADE	11,589,594	7,234	5,454	1,780	9,035,013	7,234

**CAPITAL EXPENDITURES
APRIL 1, 2023 THROUGH APRIL 30, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	APR 2023 EXPENSES	APR 2023 ELIG EXP	APR 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
2-9394	RAIL SHOP FAÇADE REPAIR	1,003,803	791	836	(45)	110,912	791
2-9773	LRV MID-LIFE REBUILD	49,595,333	14,907	14,907		49,632,823	14,907
TOTAL METRO RAIL		206,691,543	124,807	69,027	55,780	105,564,245	124,807
BNIA							
2-2309	PFC PROGRAM PLANNING AND ADMIN	1,228,469	978	978	0	1,046,905	978
2-2691	AIRCRAFT DEICING CONTAINMENT FACIL EXPANSION	9,531,172	304	304	0	8,794,246	304
2-2785	BUPELL AVE PARKING LOT	3,606,831	4,504	0	4,504	2,437,758	4,504
2-2808	175 AERO BACKUP POWER	410,000	1,200	0	1,200	163,560	1,200
2-2814	AIRPORT ECONOMIC DEVELOPMENT	61,891,879	5,342	0	5,342	1,208,323	5,342
2-2820	R/W 5-23 REHAB/RECONSTRUCT PHASE I	36,238,243	(1,563,337)	(1,563,337)	0	1,879,949	(1,563,337)
2-2821	PASSENGER BOARDING BRIDGE REPL	18,000,000	4,273	4,273	0	500,565	4,273
2-2822	EV CHARGING INFRASTRUCTURE STUDY	200,000	470	0	470	57,276	470
2-2837	INSTALL PERIMETER FENCING (DESIGN)	98,913	330	330	0	330	330
2-2838	ARFF - GYM EQUIPMENT	36,000	9,315	0	9,315	9,315	9,315
2-2839	ARFF - SAFETY EQUIPMENT	90,000	19,787	0	19,787	19,787	19,787
2-2840	ARFF - JAWS OF LIFE	48,418	48,418	0	48,418	48,418	48,418
2-2841	PASSENGER TERMINAL STANDBY POWER EXPANSION	1,850,733	537	376	161	537	537
TOTAL BNIA		133,230,658	(1,467,879)	(1,557,076)	89,197	16,166,969	(1,467,879)
NFIA							
2-1504	PFC PROGRAM PLANNING & ADMIN FY 16	96,000	856	856	0	103,008	856
2-1519	AIRFIELD ILLUMINATED SIGNAGE UPGRADE	173,873	1,333	1,333	0	5,232	1,333
TOTAL NFIA		269,873	2,189	2,189	0	108,240	2,189
MTC							
2-0762	POLICE OFFICE	137,000	485	0	485	69,725	485
2-0763	CHILLER REPLACEMENT	1,962,223	3,676	0	3,676	100,256	3,676
2-0764	OCC - RESTROOM/KITCHEN REHAB	47,578	(402)	0	(402)	22,578	(402)
2-1268	CONFERENCE ROOM RESTROOMS	107,000	402	0	402	11,428	402
TOTAL MTC		2,248,801	4,161	0	4,161	203,987	4,161

**CAPITAL EXPENDITURES
APRIL 1, 2023 THROUGH APRIL 30, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	APR 2023 EXPENSES	APR 2023 ELIG EXP	APR 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
METRO FACILITIES							
2-8729	ESCALATOR REPLACEMENT YEAR 5	3,696,987	2,125	2,125	0	3,657,101	2,125
2-8732	PANEL LINER REHAB PHASE III	1,390,000	6,917	6,917	0	899,186	6,917
2-8734	EXTERIOR REHAB PHASE II	1,440,000	10,956	10,956	0	362,979	10,956
2-9132	ELEVATOR CONTROLLER REPLACEMENT	2,260,289	362	362	0	1,981,346	362
	TOTAL METRO FACILITIES	8,787,276	20,360	20,360	0	6,900,612	20,360
PROPERTY MGMT							
2-8075	485 TENANT UPGRADES	450,000	11,265	0	11,265	11,265	11,265
CENTRAL ADMIN							
HSEQ							
2-1266	AUTHORITY WIDE NYS BUILD SMART	102,000	0	4,571	(4,571)	29,571	0
TAP							
2-1258	REPLACE K9 VEHICLES (2)	799,876	12,798	0	12,798	306,174	12,798
2-1262	REPLACE RADIOS - AVIATION DIVISION	210,000	10,338	0	10,338	29,999	10,338
3-1605	TAP - K9 PROJECT SURFACE TRANSPO. METRO DIV.	2,148,300	42,139	42,019	120	4,248,241	42,139
3-1606	TAP - K9 PROJECT AVIATION DIVISION	1,010,000	59,835	59,738	97	5,275,466	59,835
3-1642	TAP - COPS JOJ ACCREDITATION GRANT	100,000	2,170	2,170	0	4,870	2,170
	TOTAL TAP	4,268,176	127,280	103,927	23,353	9,864,750	127,280
MIS							
2-0771	SECURITY SUBSCRIPTION ENHANCEMENTS	127,017	11,956	11,956	0	219,421	11,956
2-0774	MTC BMS REPL & STANDARDIZATION	323,203	5,958	0	5,958	266,903	5,958
	TOTAL MIS	450,220	17,914	11,956	5,958	486,324	17,914
PUBLIC AFFAIRS							
2-1261	NFTA WEBSITE	101,080	16,600	0	16,600	42,080	16,600
GOVT AFFAIRS							
2-3550	ITS4US PHASE II & III	8,515,088	147,747	147,747	0	620,692	147,747
	TOTAL CENTRAL ADMIN	13,436,564	309,541	268,201	41,340	11,043,417	309,541

**CAPITAL EXPENDITURES
MAY 1, 2023 THROUGH MAY 31, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	MAY 2023 EXPENSES	MAY 2023 ELIG EXP	MAY 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
METRO BUS							
2-3406	FARE COLLECTION SYSTEM UPGRADE	14,694,538	2,489	0	2,489	13,153,338	16,576
2-3492	BUS FACILITY REHAB	1,965,180	176,994	176,994	0	1,307,058	179,076
2-3493	METRO TRANSIT EXPANSION	331,347,876	235,915	235,915	0	6,163,513	237,958
2-3526	10 ELECTRIC BUSES (1ST ORDER)	10,209,511	7,698	0	7,698	10,092,990	7,698
2-3628	FREEDOM WALL WALK CLOSED	842,000	0	0	0	859,131	733
2-3529	ACQUIRE MISC SUPPORT EQUIP	2,490,874	35,530	0	35,530	201,391	42,316
2-3533	SHORT RANGE PLANNING PROJECTS	1,335,000	0	0	0	146,059	7,858
2-3534	BUS GARAGE ROOF ASSESSMENT	24,007,079	8,804	0	8,804	89,271	9,189
2-3547	UNIV STN BUS LOOP REHAB	1,805,000	7,749	0	7,749	95,647	13,015
2-3548	ASPHALT PVMNT REHAB FACIL & LOOPS	1,751,435	2,478	0	2,478	29,677	3,302
2-3555	BUS WASH REPL @ 3 GARAGES	1,925,000	1,166	0	1,166	1,816	1,816
2-8723	FIRE ALARM UPGRADE ALL GARAGES	2,652,131	760	0	760	41,362	2,416
2-8733	BOILER REPL AT COLD SPR GARAGE	374,379	84,843	84,843	0	337,265	84,843
2-8763	BABCOCK/COLD SPR SECURITY GATE RE-WIRE	150,000	8,139	8,139	0	8,139	8,139
2-8764	DIVISION ST LINEAR TRANSIT HUB	7,836,260	3,801	3,041	760	22,922	7,738
2-8765	BUS GARAGE SPRINKLER VALVE REPL	2,809,300	3,824	0	3,824	117,158	7,652
2-8768	SMALL BUSES (9 PARATRANSIT)	10,372,499	1,513,673	1,362,306	151,367	1,513,673	1,513,673
	TOTAL METRO BUS	416,568,062	2,093,863	1,871,238	222,625	34,180,410	2,143,998
METRO RAIL							
2-3485	DL&W TERMINAL (DESIGN/CONSTR)	60,079,117	12,444	0	12,444	38,775,719	28,067
2-3552	DL&W SHORELINE RESTORATION	8,000,000	40,600	40,600	0	866,758	47,876
2-8722	TRAIN CONTROL VITAL RELAY REHAB	480,510	0	0	0	54,425	6,135
2-8727	EC HARBOR STATION REFURBISHMENT	3,682,792	11,512	11,512	0	1,341,260	21,016
2-8735	UNDER PLATFORM CONDUIT REPLACEMENT	1,024,811	1,060	1,060	0	87,976	2,498
2-8740	RAIL REPLACEMENT 400 BLOCK MAIN ST	29,528,594	10,646	10,646	0	1,023,584	24,648
2-8746	DL&W PEDESTRIAN BRIDGE STUDY	120,000	2,446	0	2,446	89,492	4,012
2-8747	CHURCH STREET STN REFURB (DESIGN)	4,402,253	781	781	0	45,762	1,578
2-8748	Y&S EAST END RAIL EXTENSION STUDY	110,000	0	0	0	97,120	289
2-8761	RAILCAR PRESENT/LIFT/UPGRADE	59,635	95,593	95,593	0	130,228	95,593
2-8766	STANDPIPE REPL & SYS REHAB	2,204,115	2,083	2,083	0	53,358	4,221
2-8767	FASTENER & PAD REPL PHASE 11 (DESIGN)	300,000	1,181	1,181	0	25,218	2,326
2-8769	DL&W 2ND FLOOR CORE & SHELL	30,014,335	11,862	11,862	0	54,634	24,227

**CAPITAL EXPENDITURES
MAY 1, 2023 THROUGH MAY 31, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	MAY 2023 EXPENSES	MAY 2023 ELIG EXP	MAY 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
2-9110	TRAFFIC ON MAIN STR-100/200 BLOCK	443,230	147	147	0	354,305	1,070
2-9131	LANDSCAPING EQUIP	296,723	59,262	0	59,262	95,984	59,262
2-9189	TRACK SWITCH PARTS & HARDWARE	188,760	0	0	0	39,259	22,498
2-9191	CAMERAS FOR STATIONS	20,000	0	0	0	5,872	5,872
2-9192	FASTENER & PAD REPLACEMENT PHASE 10	3,904,296	0	0	0	3,965,517	304
2-9352	FARE COLLECTION SYSTEM UPGRADE	11,589,594	140,410	137,776	2,634	9,175,423	147,644
2-9394	RAIL SHOP FAÇADE REPAIR	1,003,803	2,176	2,544	(368)	113,088	2,967
2-9773	LRV MID-LIFE REBUILD	49,595,333	15,539	15,539	0	49,648,362	30,446
TOTAL METRO RAIL		207,047,901	407,742	331,324	76,418	106,043,344	532,549
BNIA							
2-2309	PFC PROGRAM PLANNING AND ADMIN	1,228,469	1,279	1,279	0	1,048,184	2,257
2-2691	AIRCRAFT DEICING CONTAINMNT FACIL EXPANSION	9,531,172	0	0	0	8,794,246	304
2-2785	BUPELL AVE PARKING LOT	3,606,831	1,824	0	1,824	2,439,582	6,328
2-2808	175 AERO BACKUP POWER	410,000	102,651	0	102,651	266,211	103,851
2-2812	REPLACE AIRFIELD PICKUP TRUCKS - FYE24	423,421	37,962	0	37,962	70,457	37,962
2-2814	AIRPORT ECONOMIC DEVELOPMENT	61,891,879	7,260	0	7,260	1,215,583	12,602
2-2820	R/W 5-23 REHAB/RECONSTRUCT PHASE I	36,238,243	2,087,820	2,087,820	0	3,967,769	524,483
2-2821	PASSENGER BOARDING BRIDGE REPL	18,000,000	111,192	111,192	0	611,757	115,465
2-2822	EV CHARGING INFRASTRUCTURE STUDY	200,000	793	0	793	58,069	1,263
2-2836	FUEL FARM PUMP	16,697	16,864	0	16,864	16,864	16,864
2-2837	INSTALL PERIMETER FENCING (DESIGN)	98,913	1,127	1,127	0	1,457	1,457
2-2838	ARFF - GYM EQUIPMENT	36,000	0	0	0	9,315	9,315
2-2839	ARFF - SAFETY EQUIPMENT	90,000	0	0	0	19,787	19,787
2-2840	ARFF - JAWS OF LIFE	48,418	0	0	0	48,418	48,418
2-2841	PASSENGER TML STANDBY POWER EXPANSION	1,850,733	146	102	44	683	683
2-2842	GA APRON & T/W P & Q REHAB (DESIGN)	1,063,907	759	759	0	759	759
TOTAL BNIA		134,734,683	2,369,677	2,202,279	167,398	18,569,141	901,798

**CAPITAL EXPENDITURES
MAY 1, 2023 THROUGH MAY 31, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	MAY 2023 EXPENSES	MAY 2023 ELIG EXP	MAY 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
INFIA							
2-1504	PFC PROGRAM PLANNING & ADMIN FY 16	96,000	1,577	1,577	0	104,585	2,433
2-1519	AIRFIELD ILLUMINATED SIGNAGE UPGRADE	173,873	2,781	2,781	0	8,013	4,114
TOTAL INFIA		269,873	4,358	4,358	0	112,598	6,547
ITC							
2-0735	REPLACE TOWER WINDOWS	122,001	9,695	0	9,695	60,342	9,695
2-0743	AHU #7 REPLACEMENT	330,000	8,499	0	8,499	355,279	8,499
2-0762	POLICE OFFICE	137,000	2,605	0	2,605	72,330	3,090
2-0763	CHILLER REPLACEMENT	1,962,223	1,855	0	1,855	102,111	5,531
2-0764	OCC - RESTROOM/KITCHEN REHAB	42,578	0	0	0	22,578	(402)
2-1268	CONFERENCE ROOM RESTROOMS	107,000	13,505	0	13,505	24,933	13,907
TOTAL ITC		2,700,802	36,159	0	36,159	637,573	40,320
MTC							
2-8729	ESCALATOR REPLACEMENT YEAR 5	3,696,987	1,969	1,969	0	3,659,070	4,094
2-8732	PANEL LINER REHAB PHASE III	1,390,000	1,667	1,667	0	900,853	8,584
2-8734	EXTERIOR REHAB PHASE II	1,440,000	182,318	182,318	0	545,297	193,274
2-9132	ELEVATOR CONTROLLER REPLACEMENT	2,260,289	147	147	0	1,981,493	509
TOTAL MTC		8,787,276	186,101	186,101	0	7,086,713	206,461
PROPERTY MGMT							
2-8075	485 TENANT UPGRADES	450,000	0	0	0	11,265	11,265
CENTRAL ADMIN							
HSEQ							
2-1266	AUTHORITY WIDE NYS BUILD SMART	102,000	21,236	21,236	0	50,807	21,236
TAP							
2-1232	METRO DIVISION RADIOS REPLACEMENT	210,000	28,401	28,401	0	48,101	28,401
2-1256	REPLACE K9 VEHICLES (2)	799,876	0	0	0	306,174	12,798
2-1262	REPLACE RADIOS - AVIATION DIVISION	210,000	0	0	0	29,999	10,338
2-8080	WEAPONS/ERT EQUIPMENT	85,000	8,070	8,070	0	8,070	8,070
3-1605	TAP - K9 PROJECT SURFACE TRANSP METRO DIV	2,148,300	44,749	44,749	279	4,293,269	87,167
3-1606	TAP - K9 PROJECT AVIATION DIVISION	1,010,000	63,401	62,248	1,153	5,338,867	123,236
3-1642	TAP - COPS JOJ ACCREDITATION GRANT	100,000	1,451	1,451	0	6,321	3,621
TOTAL TAP		4,563,176	146,351	144,919	1,432	10,030,801	273,631
MIS							

**CAPITAL EXPENDITURES
MAY 1, 2023 THROUGH MAY 31, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	MAY 2023 EXPENSES	MAY 2023 ELIG EXP	MAY 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
2-0771	SECURITY SUBSCRIPTION ENHANCEMENTS	127,017	0	0	0	219,421	11,956
2-0774	MTC BMS REPL & STANDARDIZATION	323,203	0	0	0	266,903	5,958
2-1253	LAWSON UPGRADES/EXPANSION	3,219,922	9,111	0	9,111	600,162	9,111
TOTAL MIS		3,670,142	9,111	0	9,111	1,086,486	27,025
PUBLIC AFFAIRS							
2-1261	NFTA WEBSITE	101,080	0	0	0	42,080	16,600
GOV'T AFFAIRS							
2-3550	ITS4US PHASE II & III	8,515,088	50,939	50,939	0	671,631	198,686
TOTAL CENTRAL ADMIN		16,951,486	227,637	217,094	10,543	11,881,805	537,178

**CAPITAL EXPENDITURES
JUNE 1, 2023 THROUGH JUNE 30, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	JUN 2023 EXPENSES	JUN 2023 ELIG EXP	JUN 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
METRO BUS							
2-1237	TOD PLANNING ROUND 2	972,429	16,301	16,301	0	703,726	16,301
2-3406	FARE COLLECTION SYSTEM UPGRADE	14,694,538	2,424	0	2,424	13,155,762	19,000
2-3492	BUS FACILITY REHAB	1,965,180	1,284	1,284	0	1,308,342	180,360
2-3493	METRO TRANSIT EXPANSION	331,347,876	317,486	317,486	0	6,480,999	555,444
2-3521	NON-REVENUE VEHICLES (TOW TRUCK)	2,700,000	172,869	172,869	0	571,921	172,869
2-3526	10 ELECTRIC BUSES (1ST ORDER)	10,209,511	0	0	0	10,092,990	7,698
2-3528	FREEDOM WALL WALK CLOSED	842,000	0	0	0	859,131	733
2-3529	ACQUIRE MISC SUPPORT EQUIP	2,490,874	5,972	0	5,972	207,363	48,288
2-3533	SHORT RANGE PLANNING PROJECTS	1,335,000	24,068	0	24,068	170,127	31,926
2-3534	BUS GARAGE ROOF ASSESSMENT	24,007,079	265	0	265	89,536	9,454
2-3547	UNIV STN BUS LOOP REHAB	1,805,000	10,583	0	10,583	106,230	23,598
2-3548	ASPHALT PVMNT REHAB FACIL & LOOPS	1,751,435	5,908	0	5,908	35,585	9,210
2-3549	NON-REVENUE VEHICLES	2,950,000	209,332	0	209,332	267,291	209,332
2-3555	BUS WASH REPL @ 3 GARAGES	1,925,000	1,183	0	1,183	2,999	2,999
2-8723	FIRE ALARM UPGRADE ALL GARAGES	2,652,131	1,118	0	1,118	42,480	3,534
2-8733	BOILER REPL AT COLD SPR GARAGE	374,379	0	0	0	337,265	84,843
2-8763	BABCOCK/COLD SPR SEC GATE RE-WIRE	150,000	0	0	0	8,139	8,139
2-8764	DIVISION ST LINEAR TRANSIT HUB	7,836,260	83,098	66,478	16,620	106,020	90,836
2-8765	BUS GARAGE SPRINKLER VALVE REPL	2,809,300	6,373	0	6,373	123,531	14,025
2-8768	SMALL BUSES (9 PARATRANSIT)	10,372,499	0	0	0	1,513,673	1,513,673
2-8773	BUS RADIOS	1,000,000	80,498	0	80,498	80,498	80,498
	TOTAL METRO BUS	424,190,491	938,762	574,418	364,344	36,263,608	3,082,760
METRO RAIL							
2-3485	DL&W TERMINAL (DESIGN/CONSTR)	60,079,117	963,220	953,091	10,129	39,738,939	991,287
2-3552	DL&W SHORELINE RESTORATION	8,000,000	32,179	32,179	0	898,937	80,055
2-8716	LRV AIR SYSTEMS VALVES	105,000	6,378	6,378	0	14,303	6,378
2-8722	TRAIN CONTROL VITAL RELAY REHAB	480,510	0	0	0	54,425	6,135
2-8727	EC HARBOR STATION REFURBISHMENT	3,682,792	172,335	172,335	0	1,513,595	193,351
2-8735	UNDER PLATFORM CONDUIT REPL	1,024,811	706	706	0	88,682	3,204
2-8740	RAIL REPLACEMENT 400 BLOCK MAIN ST	29,528,594	195,618	195,618	0	1,219,202	220,266
2-8746	DL&W PEDESTRIAN BRIDGE STUDY	120,000	573	0	573	90,065	4,585
2-8747	CHURCH STREET STN REFURB (DESIGN)	4,402,253	68	68	0	45,830	1,646

CAPITAL EXPENDITURES
JUNE 1, 2023 THROUGH JUNE 30, 2023

ACCT #	PROJECT NAME	PROJECT BUDGET	JUN 2023 EXPENSES	JUN 2023 ELIG EXP	JUN 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
2-8748	Y&S EAST END RAIL EXTENSION STUDY	110,000	0	0	0	97,120	289
2-8753	SUPPORT VEHICLES REPL	1,410,000	45,867	0	45,867	108,646	45,867
2-8761	RAILCAR PRESENT/LIFT/UPGRADE	59,635	0	0	0	130,228	95,593
2-8766	STANDPIPE REPL & SYS REHAB	2,204,115	1,624	1,624	0	54,982	5,845
2-8767	FASTENER & PAD REPL PH 11 (DESIGN)	300,000	7,459	7,459	0	32,677	9,785
2-8769	DL&W 2ND FLOOR CORE & SHELL	30,014,335	7,801	7,801	0	62,435	32,028
2-9110	TRAFFIC ON MAIN STR-100/200 BLOCK	443,230	285	285	0	354,590	1,355
2-9131	LANDSCAPING EQUIP	296,723	43,204	0	43,204	139,188	102,466
2-9189	TRACK SWITCH PARTS & HARDWARE	188,760	0	0	0	39,259	22,498
2-9191	CAMERAS FOR STATIONS	20,000	612	612	0	6,484	6,484
2-9192	FASTENER & PAD REPL PHASE 10	3,904,296	0	0	0	3,965,517	304
2-9352	FARE COLLECTION SYSTEM UPGRADE	11,589,594	2,078	0	2,078	9,177,501	149,722
2-9394	RAIL SHOP FAÇADE REPAIR	1,003,803	5,226	5,226	0	118,314	8,193
2-9773	LRV MID-LIFE REBUILD	49,595,333	15,294	15,294	0	49,663,656	45,740
TOTAL METRO RAIL		208,562,901	1,500,527	1,398,676	101,851	107,614,575	2,033,076
B/M/A							
2-2309	PFC PROGRAM PLANNING AND ADMIN	1,228,469	1,669	1,669	0	1,049,853	3,926
2-2650	TML MODERNIZATION PROJECT	5,985,513	0	20,695	(20,695)	5,985,514	0
2-2691	AIRCRAFT DEICING CONTNMNT FACIL EXP	9,531,172	39	39	0	8,794,285	343
2-2728	BAGGAGE CLAIM EXPANSION	66,197,457	286	0	286	64,949,172	286
2-2785	BUELL AVE PARKING LOT	3,606,831	118,051	(11,183)	129,234	2,557,633	124,379
2-2808	175 AERO BACKUP POWER	410,000	141,622	0	141,622	407,833	245,473
2-2812	REPL AIRFIELD PICKUP TRUCKS - FYE24	423,421	0	0	0	70,457	37,962
2-2814	AIRPORT ECONOMIC DEVELOPMENT	61,891,879	94,401	0	94,401	1,309,984	107,003
2-2820	RAW 5-23 REHAB/RECONSTRUCT PHASE I	36,238,243	3,776,586	3,776,586	0	7,744,355	4,301,069
2-2821	PASSENGER BOARDING BRIDGE REPL	18,000,000	7,092	7,092	0	618,849	122,557
2-2822	EV CHARGING INFRASTRUCTURE STUDY	200,000	24,227	0	24,227	82,296	25,490
2-2836	FUEL FARM PUMP	16,697	0	0	0	16,864	16,864
2-2837	INSTALL PERIMETER FENCING (DESIGN)	98,913	20,371	20,371	0	21,828	21,828
2-2838	ARFF - GYM EQUIPMENT	36,000	0	0	0	9,315	9,315
2-2839	ARFF - SAFETY EQUIPMENT	90,000	0	0	0	19,787	19,787
2-2840	ARFF - JAWS OF LIFE	48,418	0	0	0	48,418	48,418
2-2841	PASSENGER TML STANDBY POWER EXP	1,850,733	26	18	8	709	709
2-2842	GA APRON & TAW P & Q REHAB (DESIGN)	1,063,907	2,905	2,905	0	3,664	3,664

CAPITAL EXPENDITURES
JUNE 1, 2023 THROUGH JUNE 30, 2023

ACCT #	PROJECT NAME	PROJECT BUDGET	JUN 2023 EXPENSES	JUN 2023 ELIG EXP	JUN 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
TOTAL BNIA		206,917,653	4,187,275	3,818,192	369,083	93,690,816	5,089,073
NFIA							
2-1504	PFC PROGRAM PLANNING & ADMIN FY 16	96,000	1,410	1,410	0	105,995	3,843
2-1508	R/W 10L OBSTRUCT RMVL FINAL DESIGN	1,320,022	9,338	9,338	0	1,308,578	9,338
2-1519	AIRFIELD ILLUMINATED SIGNAGE UPGR	173,873	58,827	58,827	0	66,840	62,941
TOTAL NFIA		1,589,895	69,575	69,575	0	1,481,413	76,122
MTC							
2-0735	REPLACE TOWER WINDOWS	122,001	0	0	0	60,342	9,695
2-0743	AHU #7 REPLACEMENT	330,000	0	0	0	355,279	8,499
2-0762	POLICE OFFICE	137,000	0	0	0	72,330	3,090
2-0763	CHILLER REPLACEMENT	1,962,223	7,307	0	7,307	109,418	12,838
2-0764	OCC - RESTROOM/KITCHEN REHAB	42,578	0	0	0	22,578	(402)
2-1268	CONFERENCE ROOM RESTROOMS	107,000	0	0	0	24,933	13,907
TOTAL MTC		2,700,802	7,307	0	7,307	644,880	47,627
METRO FACILITIES							
2-8729	ESCALATOR REPLACEMENT YEAR 5	3,696,987	1,786	1,786	0	3,660,856	5,880
2-8732	PANEL LINER REHAB PHASE III	1,390,000	288	288	0	901,141	8,872
2-8734	EXTERIOR REHAB PHASE II	1,440,000	196,712	196,712	0	742,009	389,986
2-9132	ELEVATOR CONTROLLER REPL	2,260,289	203	203	0	1,981,696	712
TOTAL METRO FACILITIES		8,787,276	198,989	198,989	0	7,285,702	405,450
PROPERTY MGMT							
2-8075	485 CAYUGA TENANT UPGR	450,000	(11,265)	0	(11,265)	0	0
2-8102	486 CAYUGA TENANT UPGR 24	11,265	11,265	0	11,265	11,265	11,265
TOTAL PROPERTY MGMT		461,265	0	0	0	11,265	11,265
CENTRAL ADMIN							
HSEQ							
2-1266	AUTHORITY WIDE NYS BUILD SMART	102,000	4,253	4,253	0	55,060	25,489
TAP							
2-1232	METRO DIVISION RADIOS REPLACEMENT	210,000	0	0	0	48,101	28,401
2-1256	REPLACE K9 VEHICLES (2)	799,876	0	0	0	306,174	12,798
2-1262	REPLACE RADIOS - AVIATION DIVISION	210,000	0	0	0	29,999	10,338
2-8080	WEAPONS/ERT EQUIPMENT	85,000	0	0	0	8,070	8,070
3-1605	TAP - K9 PROJ SURF TRANSP METRO DIV.	2,148,300	44,635	44,215	420	4,337,904	131,802
3-1606	TAP - K9 PROJECT AVIATION DIVISION	1,010,000	60,411	60,174	237	5,399,278	183,647

**CAPITAL EXPENDITURES
JUNE 1, 2023 THROUGH JUNE 30, 2023**

ACCT #	PROJECT NAME	PROJECT BUDGET	JUN 2023 EXPENSES	JUN 2023 ELIG EXP	JUN 2023 INELIG EXP	TO DATE EXPENSES	FYE24 EXPENSES
TOTAL TAP		4,463,176	105,046	104,389	657	10,129,526	375,056
MIS							
2-0771	SECURITY SUBSCR ENHANCEMENTS	127,017	0	0	0	219,421	11,956
2-0774	MTC BMS REPL & STANDARDIZATION	323,203	0	0	0	266,903	5,958
2-1201	ELLIPSE UPGRADE PHASE 2	1,782,783	25,979	0	25,979	1,194,667	25,979
2-1215	REPL OBSOLETE NTRWK COMPONENT	883,711	0	19,409	(19,409)	762,353	0
2-1243	NFTA PROCESS IMPROVEMENT	2,250,000	24,960	0	24,960	274,716	24,960
2-1253	LAWSON UPGRADES/EXPANSION	3,219,922	15,956	0	15,956	616,118	25,067
TOTAL MIS		8,586,636	66,895	19,409	47,486	3,334,178	93,920
PUBLIC AFFAIRS							
2-1261	NFTA WEBSITE	101,080	0	0	0	42,080	16,600
GOV'T AFFAIRS							
2-3550	ITS4US PHASE II & III	8,515,088	54,491	54,491	0	726,122	253,177
TOTAL CENTRAL ADMIN		21,767,980	230,685	182,542	48,143	14,286,966	764,242

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4M-3

NYS DEC

Brownfield Cleanup Program Public Notice

Attachments

24COMM. 4M-3

Public Notice

The New York State Department of Environmental Conservation (DEC) has received a Brownfield Cleanup Program (BCP) application from PG Larkinville, LLC for a site known as 619 Exchange Street Site, site ID #C915403. This site is in the City of Buffalo, within the County of Erie, and is located at 619 Exchange Street.

Access the application and other relevant documents online through the DECinfo Locator: <https://www.dec.ny.gov/data/DecDocs/C915403/>. The documents also are available at the document repository located at Buffalo & Erie County Public Library, 1 Lafayette Square, Buffalo, NY 14203.

There are several ways to comment on BCP applications. Comments can be submitted to the site Project Manager Veronica Kreutzer at NYSDEC, 700 Delaware Avenue, Buffalo, NY 14209; via email at veronica.kreutzer@dec.ny.gov or by calling 716-851-7232. All comments must be submitted by **March 1, 2024**.

Site information can be viewed by entering the site ID noted above at: <http://www.dec.ny.gov/cfmx/extapps/derexternal/index.cfm?pageid=3>

We would also encourage those interested in receiving information on future activities at this site or any other site to sign up to DEC's Contaminated Sites Email List at: <http://www.dec.ny.gov/chemical/61092.html>

What is the Brownfield Cleanup Program?

New York's Brownfield Cleanup Program (BCP) is designed to encourage private-sector cleanups of brownfields and to promote their redevelopment as a means to revitalize economically blighted communities. The BCP is an alternative to "greenfield" (land not previously developed or contaminated) development and is intended to remove some of the barriers to, and provide tax incentives for, the redevelopment of brownfields. Since its inception (2003), the BCP has catalyzed the cleanup of more than 500 contaminated sites statewide and incentivized redevelopment. There are more than 550 active sites in the BCP.

Additional information on the State's Brownfield program is available at DEC's website: <http://www.dec.ny.gov/chemical/8450.html>



Translation Available. Don't see your language? Ask!

English	To have this document translated into a language you can understand, contact the person below. There is no charge for the translation.
Español Spanish	Si necesita la traducción de este documento a un idioma que pueda entender, comuníquese con la persona indicada abajo. La traducción es gratis.
简体字 Simplified Chinese	如需將此文件翻譯成您能理解的語言版本，請聯絡下方人員。本次翻譯不收取費用。
Русский Russian	Чтобы получить перевод этого документа на понятный вам язык, свяжитесь с представителем, данные которого указаны ниже. Плата за эту услугу не взимается.
אײדיש Yiddish	צו האבן די דאקומענט איבערגעטייטשט אין א שפראך וואס איר קענט פארשטיין, פארבינדט זיך מיט די פערזאן אונטן. די איבערטייטשונג איז פריי פון אפצאל.
বাংলা Bengali	এই নথিটি আপনি বুঝতে পারেন এমন একটি ভাষায় অনুবাদ করতে, নিম্নলিখিত ব্যক্তির সাথে যোগাযোগ করুন। অনুবাদের জন্য কোন চার্জ দিতে হবে না।
한국어 Korean	이 언어를 본인이 이해할 수 있는 언어로 받아보려면 아래 담당자에게 문의하십시오. 번역료는 없습니다.
Kreyòl Ayisyen Haitian Creole	Pou yo ka tradwi dokiman sa nan yon lang ou ka konprann, kontakte moun ki anba a. Ou p'ap peye anyen pou tradiksyon an.
Italiano Italian	Per ottenere la traduzione di questo documento in un'altra lingua, contatti la persona indicata qui di seguito. La traduzione è gratuita.
العربية Arabic	لترجمة هذا المستند إلى لغة يمكنك فهمها، تواصل مع الشخص أدناه. لا يتم تطبيق رسوم مقابل الترجمة.
Język Polski Polish	Aby uzyskać tłumaczenie tego dokumentu na język, który jest dla Ciebie zrozumiały, skontaktuj się z poniższą osobą. Za tłumaczenie nie jest pobierana żadna opłata.

Contact: Veronica Kreutzer, 716-851-7232, veronica.kreutzer@dec.ny.gov

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4M-4	CONSTITUENT	Letter from Constituent Concerning SNAP Benefits
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Attachments

24COMM. 4M-4

Owens, Olivia

From: Carolette Meadows <caroletedm@gmail.com>
Sent: Tuesday, February 6, 2024 4:13 PM
To: McCants-Baskin, April; Johnson, Howard; joseph.lorigo@erie.gov; tim.meyers@erie.gov; Bargnesi, John; Vinal, Jeanne; Todaro, Frank; Greene, Christopher; lindsey.lorigo@erie.gov; Mills, John; Owens, Olivia
Subject: Re: SNAP - please clock in for agenda

You don't often get email from caroletedm@gmail.com. [Learn why this is important](#)

[**Caution:** this email is **not** from an Erie County employee: attachments or links **may not be safe.**]

On Sat, Feb 3, 2024, 11:53 PM Carolette Meadows <caroletedm@gmail.com> wrote:
 Legislators,

I am in receipt of a letter from the ECDSS which indicates that eligible SNAP recipients are now eligible to use their benefits to purchase hot food.

Let me begin this by first stating this is a good first step since many elderly and disabled persons may have difficulty preparing their own meals on a daily or near daily basis.

BUT

If we are now going to have this program, you may want to consider a few tweaks to address the following issues:

1. 2/3 of all SSD recipients get less than \$1500/mo and when applying the SNAP calculator of $1500 \times (0.3) - 281 =$ a monthly benefit of 169, for a single person with a NI of 450 allotted for food which leaves 281 for the recipient to supplement.
2. rent in subsidized housing, based on 1500, will average \$450/mo
3. the majority of elderly/disabled do not live in subsidized housing and the average rent for a 1BRDM apt in Bflo is \$1000
4. Most unsubsidized apartments do not include utilities so let's average 200/mo for lights and gas since most low-income renting stock is old and poorly insulated, if at all.
5. Since Medicaid does not pick anything unless it is fully denied by Medicare. All Medicare enrollees will have co-pays on many of their medical services and prescription drugs. Mine average 350/yr or 29/mo
6. Hygiene and other ancillary items are also needed but let's just work with the above numbers....

debits	credits
1500 SSD	(450) food
169 SNAP	(450) rent (1000) rent
	(29) medical
	(200) utilities
<hr/>	
1669	(929) subsidized (1679) unsubsidized

7. Based on number 6, the average \$1500/mo SSD recipient will close each month with an estimated \$740 providing they live in subsidized housing and don't need toothpaste, deodorant, a haircut, etc.

But the majority will be robbing Peter to pay Paul since they are operating at a \$10 deficit each month.

Now, I say all that to say this.... however great it is that the State is considering that the elderly/disabled may not always be able to cook for themselves, where is the money for restaurant food going to come from?

This isn't COVID where we saw over \$100 extra dollars being put in our accounts. But what COVID did show is that the money could be found, if you wanted to give it, for residents to be given more.

With the millions upon millions of dollars that come through Erie County, was it possible to make provisions for extra funds to be put in the coffers to assist the elderly and disabled with limited income? Is it still possible to provide extra funds to us?

Without additional funding, the RMP is a hollow gesture and will only end up contributing even more to nutritional deficits since those with mental frailties and drug dependencies will misuse the RMP and be without food even sooner than they currently are and creating a greater burden on the food pantries.

For those with no chemical or mental issues, the RMP is still hollow because they have the cognition to realize that the average restaurant meal is \$20 so it would be a fool's folly to visit restaurants, especially if you live in unsubsidized housing..

Therefore, I would ask all of you, as representatives of one of NYS most impoverished counties, to provide more funding to your elderly/disabled constituents on SNAP and to lobby the state if you need to.

Respectfully,

Carolette Meadows

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4M-5	EC FAIR HOUSING BOARD	EC Fair Housing Board Annual Report for 2023
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Attachments

24COMM. 4M-5



2024-01-23 11:24 AM 9:53

COUNTY OF ERIE
DEPARTMENT OF ENVIRONMENT AND PLANNING

DANIEL R. CASTLE, AICP
COMMISSIONER

THOMAS E. BAINES, ESQ
DEPUTY COMMISSIONER

January 23, 2024

Mark C. Poloncarz
County Executive
Room 1600, Rath Building
95 Franklin Street
Buffalo, New York 14202

Dear Mr. Poloncarz:

Enclosed you will find the 2023 Erie County Fair Housing Board Annual Report. Erie County's Fair Housing Law was enacted in May of 2018. The 2023 annual report lists board activities as required by Section 6 (E) (3) of the Fair Housing Law.

Sincerely,

Karen Rybicki
Erie County Fair Housing Board, Chairperson

cc: Erie County Legislature

ERIE COUNTY FAIR HOUSING BOARD - 2023 ANNUAL REPORT

Board of Directors

Karen Rybicki
Board Chair
Erie County First Deputy Commissioner
Department of Social Services

Terri Flaherty
Board Vice-chair
Belmont Housing Resources for Western New York

Jane Hughes - Vacant
Board Secretary
Western New York Law Center

Sharon L. Ciminelli
Buffalo Niagara Association of Realtors

Karen King
Erie County Commissioner of Public Advocacy

Board Staff

Daniel R. Castle
Ex-officio
Erie County Commissioner Department of Environment & Planning

Richard Stanton
Legal Counsel
Erie County Department of Law

As per Section 6 of the Erie County Fair Housing Law, fair housing board positions were chosen according to the requirements shown below:

- (a) One member upon recommendation from the Buffalo Niagara Association of Realtors;
- (b) One member upon recommendation from the Western New York Law Center or Neighborhood Legal Services;
- (c) One member upon recommendation from Belmont Housing Resources for Western New York or the Rental Assistance Corporation of Buffalo;
- (d) The Erie County Commissioner of Public Advocacy; and

(e) The Erie County First Deputy Commissioner of the Department of Social Services – Family Independence.

Board members are listed above.

As per Section 10 of the law, entitled Education and Promotion of Fair Housing Goals, Erie County continued to take steps to affirmatively further and promote fair housing in 2023 by sharing educational materials and obligations within the law to 330 housing providers and real estate brokers within Erie County that have sold or rented 20 or more dwelling units within the calendar year.

Board of Director's met for their first meeting of 2023, on February 14th. The board meets quarterly with a HOLD meeting scheduled each month for housing discrimination cases that are brought to the board. Board meetings in 2023 continued to be held via conference call as they have been due to COVID-19 related precautions. There were 4 meetings held during 2023- meeting minutes are attached.

One discrimination case brought to the board in 2022 was conciliated in 2023 through a pre-filing settlement agreement between the parties that included relief in the public interest as well as monetary relief in the amount of \$2500 paid by the Respondent to the Complainant. Three previously filed discrimination cases were closed after the Complainants either withdrew their complaints or were unresponsive to multiple attempts to contact. One case referred to the County Attorney's Office was closed after the Respondent sold the subject property and ceased operations in Erie County.

As per Section 5 (A) of the law, Erie County has designated a not-for-profit fair housing organization, Housing Opportunities Made Equal (HOME), to assist with the implementation of the law. Services include, fielding fair housing discrimination complaints from residents of Erie County, referral services for residents with housing and human service needs and paralegal counseling to assist in resolving landlord/tenant disputes.

Results of HOME's work in 2023 are as follows:

Housing discrimination complaints- 41 cases of potential housing discrimination were investigated and resolved.

Landlord/Tenant dispute cases- 99 people were assisted with advice on resolving landlord/tenant dispute issues.

Referral services- 167 people were assisted with referral services regarding housing and human service issues.

ERIE COUNTY FAIR HOUSING
BOARD OF DIRECTORS MEETING
MINUTES

Tuesday, February 14, 2023; 10am
Erie County Rath Building – Department of Environment & Planning
95 Franklin Street, Buffalo NY 14202
Call-In Meeting (WebEx)

Board Attendees:

Karen Rybicki – ECDSS (Chair)
Sharon Ciminelli--BNAR
Terri Flaherty – Belmont
Karen King—Public Advocacy

Other Attendees:

Paul D’Orlando- DEP
Jean Bennett- DEP
Dan Corbitt—HOME
Jane Hughes – WNY Law Center

1. Welcome & Introductions
2. Vote to fill Pamela Lanich Board Position with Jane Hughes
 - a. Motion to approve- Karen King; 2nd-Sharon Ciminelli;
Unanimous approval
3. Approval of minutes
 - a. November 15, 2022—Meeting (**VOTE**)
 - i. Motion to approve—Sharon Ciminelli; 2nd— Terri Flaherty;
Unanimous approval
4. 2022 Fair Housing annual report—with the County legislature
5. Discrimination Case Update
 - a. 2022-1
 - i. source of income discrimination/refusal by Northstar to accept
DSS security agreement

- ii. HOME spoke with housing provider who confirmed refusal to accept DSS security agreement but said they will accept it going forward
 - iii. HOME wanted to get agreement in writing and for complainant to be reimbursed, as she had to borrow funds to pay the security deposit, and to make sure this housing provider does not continue this practice
 - iv. Northstar refuses to agree complainant suffered damage
 - v. Unlikely case will be resolved without a hearing
 - vi. Paul D'Orlando to review by-laws for process to set date for hearing
- b. 2021-1
- i. HOME unable to get complainant into the apartment due to current occupancy
 - ii. HOME looking to resolve case with a monetary settlement
- c. 2020-5
- i. Property was sold in 2021.
 - ii. Complainant moved to Atlanta, GA and not interested in pursuing case.
 - iii. Case is moot and hereby closed
- d. 2020-1
- i. Case resolved
- e. 2020-2 and 2020-3 and 2020-4
- i. HOME cannot establish contact with complainants
 - ii. Board to draft and send a closing letter stating with no further response, cases will be closed
6. Motion to adjourn—Sharon Ciminelli 2nd Karen Rybicki; Unanimous approval

Meeting adjourned 10:38 am

Minutes submitted by Jane Hughes 2/14/2023

Next Quarterly Meeting: May 4, 2023 at 10:00am

ERIE COUNTY FAIR HOUSING
BOARD OF DIRECTORS MEETING
MINUTES

Tuesday, May 9, 2023; 10am

Erie County Rath Building – Department of Environment & Planning
95 Franklin Street, Buffalo NY 14202
Call-In Meeting (WebEx)

Board Attendees:

Karen Rybicki – ECDSS (Chair)

Sharon Ciminelli--BNAR

Karen King—Public Advocacy

Jane Hughes—WNY Law Center

Other Attendees:

Jean Bennett – DEP

Richard Stanton – Erie County Attorney's Office

1. Welcome
2. Approval of minutes
 - a. February 14, 2023 Meeting (**VOTE**)
 - i. Motion to approve—Sharon Ciminelli; 2nd— Jane Hughes;
Unanimous approval
3. 2022 Fair Housing annual report—still with the County legislature
4. Discrimination Cases Updates—2022-1
 - a. Several notices have been sent to 3 different addresses after completion of the investigation by HOME.
 - b. Most recent letter sent to Canadian address.
 - c. Hearing scheduled for May 9, 2023 was postponed until June 13, 2023 to allow for 30 days after mailing of latest letter.
5. Discrimination Cases Update
 - a. No additional cases were discussed

Motion to adjourn—Karen Rybicki, 2nd Sharon Ciminelli; Unanimous approval

Meeting adjourned 10:14 am

Minutes submitted by Jean Bennett 5/9/2023

Next Quarterly Meeting: August 8, 2023 at 10:00am

ERIE COUNTY FAIR HOUSING
BOARD OF DIRECTORS MEETING
MINUTES

Tuesday, August 08, 2023; 10am

Erie County Rath Building – Department of Environment & Planning
95 Franklin Street, Buffalo NY 14202
Call-In Meeting (WebEx)

Board Attendees:

Sharon Ciminelli--BNAR

Terri Flaherty – Belmont

Karen King—Public Advocacy

Jane Hughes- WNYLC (Secretary)

Other Attendees:

Paul D’Orlando- DEP

1. Welcome & Introductions
2. Approval of minutes- June 13, 2023- Meeting (VOTE)
 - a. Motion to Approve- Sharon Ciminelli; 2nd-Karen King; Unanimous approval
3. The Conciliation Agreement between Annie Carter and Norstar has been received and filed with the Board, being submitted with signatures by Dan Corbitt by email. Said discrimination case is now final.
4. Motion to adjourn—Terry Flaherty; 2nd- Sharon Ciminelli; Unanimous approval

Meeting adjourned 10:20 am

Minutes submitted by Jane Hughes

Next Quarterly Meeting: November 14, 2023 at 10:00am

ERIE COUNTY FAIR HOUSING
BOARD OF DIRECTORS MEETING
MINUTES

Tuesday, November 14, 2023; 10am

Erie County Rath Building – Department of Environment & Planning
95 Franklin Street, Buffalo NY 14202
Call-In Meeting (WebEx)

Board Attendees:

Sharon Ciminelli--BNAR

Terri Flaherty – Belmont Housing

Other Attendees:

Jean Bennett – DEP

Paul D’Orlando - DEP

Dan Corbitt - HOME

1. Welcome
2. Approval of minutes
 - a. August 8, 2023 Meeting Minutes
 - i. Unable to vote for approval, will be pushed to next meeting.
3. Discrimination Cases Updates—
 - a. 2021-1 Goff v. Preischel - Continuing efforts for conciliation. Property has sold.
 - b. 2020-2 Murray v. Empire - Recommend closing because Complainant moved out of town and there has been no contact.
 - c. 2020-5 Croom v. Peace Bridge - Peace Bridge has been dissolved. No ongoing communication. Recommend closing case.
 - d. 2020-4 Boulware v. Der Yaseen - Complainant moved to Atlanta and there has been no contact. Recommend closing case.
 - e. There have been a couple new complaints, but the complainants have not signed at this point. Dan spoke of their concerns over retaliation and people being desperate to find housing and stay housed because of the approaching winter season.

4. Secretary Vacancy

- a. Working with WNY Law Center and Neighborhood Legal Services to find a secretary prior to next meeting.

Motion to adjourn—Sharon Ciminelli, 2nd Terri Flaherty; Unanimous approval.

Meeting adjourned 10:13 am

Minutes submitted by Jean Bennett 11/14/2023

Next Quarterly Meeting: February 13, 2024 at 10:00am

Erie County Legislature
Meeting Date: 02/15/2024

SUBJECT

COMM. 4M-6	NYS DEPARTMENT OF AGRICULTURE & MARKETS	Approval of Plan to Modify EC Agricultural District Nos. 1 & 5
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Attachments

24COMM. 4M-6



Agriculture and Markets

EC LEG FEB 12 '24 AM 9:38

KATHY HOCHUL
Governor

RICHARD A. BALL
Commissioner

Robert M. Graber, Clerk
Erie County Legislature
92 Franklin Street – 4th Floor
Buffalo, NY 14202

Dear Mr. Graber,

In accordance with Section 303-b of the Agriculture and Markets Law, the Erie County Legislature submitted to me, by resolution 21-2 of 2023, a report and plan to modify Erie County Agricultural District Nos. 1 and 5 by including predominantly viable agricultural land into the district.

Following review of the plan and its related documents, I hereby certify that the inclusion of predominantly viable agricultural land, as proposed, is feasible and shall serve the public interest by assisting in maintaining a viable agricultural industry within the district.

Signed and sealed at the Town of Colonie
County of Albany, New York

This 5th Day of February, 2024

Sincerely,

Richard A. Ball
Commissioner

cc: Earl Gingrich Jr., Chair, Erie County AFPB
Thomas Hersey, Commissioner, Erie County Planning Department
Diane Held, Executive Director, CCE of Erie County
District Manager, Erie County Soil and Water Conservation District
Susan Hoskins, IRIS