

**A RESOLUTION TO BE SUBMITTED BY  
LEGISLATOR KOOSHOIAN**

**Re: Compromise of Town and County Taxes Pursuant to the Erie County Tax Act**

**WHEREAS**, the Town of Amherst Police Department in New York and St. Petersburg Police in Florida have confirmed that residents' mail were compromised and their town and county tax payment, destined to be postmarked for an on-time arrival at their intended Tonawanda Town Clerk's office were stolen; and

**WHEREAS**, because of this larceny, their town and county tax payment that was made on time by the taxpayers did not arrive and was therefore not recorded as paid by the appropriate Town Clerk or Erie County Department of Real Property Tax Services; and

**WHEREAS**, the Erie County Tax Act does not allow Town Clerks, Receivers of Taxes or the County to cancel the late charges and reserves the authority to compromise or cancel taxes as a power of the Board of Supervisors (Erie County Legislature); and

**WHEREAS**, it is unacceptable that taxpayers who paid their taxes on time and find themselves caught up in this criminal matter are being charged late fees on their town and county tax bill as a result and the Erie County Legislature seeks to utilize its authority to rectify the matter for the impacted taxpayers; and

**NOW, THEREFORE, BE IT**

**RESOLVED**, that pursuant to the authority granted in Article 12, Section 12-1.00 of the Erie County Tax Act, which states "*the board of supervisors may compromise and cancel unpaid county taxes and tax sales heretofore and hereafter levied or made and may also compromise and cancel any tax certificates held and owned by the county,*" the Erie County Legislature hereby cancels all fees, fines, and interest penalties charged to the following tax payers whose 2024 and 2025 town and county tax payments were compromised as a part of this USPS theft:

<b>OWNER</b>	<b>PROPERTY ADDRESS</b>	<b>OWNER ADDRESS</b>	<b>TOWN</b>	<b>TAX BILL #</b>
Herbert Batt	137 Findlay Ave. 14150	24 Bentham Pkwy. Amherst, NY 14226	Tonawanda	015696
Robert D. Antonio on behalf of Samuel	132 Glenhurst Rd. 14150	58 S Orchard St., Ormond Beach, FL 32174	Tonawanda	013462

F & Shirley Ann Antonio; Antonio Shirley Ann Trustee				
Robert D. Antonio on behalf of Samuel F & Shirley Ann Antonio; Antonio Shirley Ann Trustee	44 Ames Ave. 14150	58 S Orchard St., Ormond Beach, FL 32174	Tonawanda	013516

; and be it further

**RESOLVED**, that with the cancellation of all late fees associated with the tax bills, any penalty paid by the aforementioned taxpayers related said tax bill shall be reimbursed with 10 business days after passage of this resolution; and be it further

**RESOLVED**, that the Director of Real Property Tax Services is hereby directed to assist the Town of Tonawanda Clerk to effectuate this decision and deliver a report to the Legislature of all penalties that were cancelled by July 3, 2025; and be it further

**RESOLVED**, certified copies of this resolution be forwarded to the Town of Tonawanda Clerk, the County Executive, County Comptroller, Director of Real Property Tax Services, and the aforementioned impacted taxpayers.