



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

10-120-001 2/25 PM 11:45

July 2, 2025

Erie County Legislature  
92 Franklin Street, 4<sup>th</sup> Floor  
Buffalo, New York 14202

**RE: Levy of the 2025-2026 School Tax Budgets**

Dear Honorable Members:

Please find attached a resolution and accompanying memorandum to levy the 2025-2026 School Tax Budgets.

Should your honorable body require further information, I encourage you to contact Scott Bylewski, Director of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in blue ink 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:** Levy of 2025-2026 School Tax Budgets  
**Date:** July 2, 2025

---

### **SUMMARY**

Several non-city school districts lying within Erie County have adopted their school budgets, determined the amounts to be raised, and fixed their school tax rates. Per the Erie County Tax Act, Erie County Legislature must levy the school taxes in September.

### **FISCAL IMPLICATIONS**

School districts will receive their property tax levy.

### **REASONS FOR RECOMMENDATION**

Erie County Tax Act requires the Erie County Legislature to levy the 2025-2026 school taxes.

### **BACKGROUND INFORMATION**

The Director of Real Property Tax Services has spread and extended said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

Several non-city school districts lying within Erie County have adopted their school budgets, determined the amounts to be raised, and fixed their school tax rates. Per the Erie County Tax Act, Erie County Legislature must levy the school taxes in September.

### **CONSEQUENCES OF NEGATIVE ACTION**

School districts will not receive their property tax levy.

### **STEPS FOLLOWING APPROVAL**

Director of Real Property Tax Services will deliver school district tax rolls, bills, and warrants to such school tax collecting officials.

A RESOLUTION SUBMITTED BY:  
REAL PROPERTY TAX SERVICES

RE: Levy 2025-2026 School Tax Budgets

WHEREAS, the several non-city school districts lying within the County of Erie have adopted their school budgets for the current school year, determined the amount thereof to be raised by real property tax and will have fixed their school tax rates, said budgets, amounts and rates to be certified to and filed with the Real Property Tax Services Department of Erie County, no later than August 10, 2025; and

WHEREAS, the Director for said Real Property Tax Services Department will spread and extend said school tax amounts, at the school tax rates certified to him, against the taxable real property appearing on the respective school assessment rolls.

NOW, THEREFORE, BE IT

RESOLVED, that there is hereby levied and assessed upon the taxable real property appearing on the school assessment rolls for the respective school districts the amounts to be raised by school taxes, as spread and extended by the Director of the Real Property Tax Services Department, which amounts shall be collected from the persons and corporations liable therefore in accordance with and pursuant to the provisions of the statutes in such cases made and provided; and be it further

RESOLVED, that the Chairman and the Clerk of the Legislature are hereby directed to execute in the name and under the seal of the County of Erie, and to annex to the respective school district tax rolls as they are compiled by the Director of the Real Property Tax Services Department, a good and sufficient warrant, addressed to the proper tax collecting officials, commanding them to collect such school district taxes in accordance with applicable law; and be it further

RESOLVED, that the Director of the Real Property Tax Services Department is hereby directed to deliver such school district tax rolls and warrants to such tax collecting officials to be acted upon in accordance with applicable law; and be it further

RESOLVED, that each and every act of the Director for the Real Property Tax Services Department in connection with the foregoing is hereby ratified and confirmed; and be it further

RESOLVED, The Clerk of the Legislature is hereby directed to cause such non-city school district budgets, tax rates and resolutions to be printed in the journal of the proceedings of the Legislature; and be it further

RESOLVED that certified copies of this resolution be forwarded to the County Executive's Office, Comptroller's Office, Department of Real Property Tax Services, Department of Law, Division of Budget and Management.