



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

September 19, 2025

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

RE: Payment in Lieu of Taxes (PILOT) Agreement for Amherst Commons, City of Buffalo – Affordable Housing Development

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 Commons project. The resolution authorizes the County Executive to execute an agreement with Amherst Commons Housing Development Fund Company, Inc., Amherst Commons LLC, and the City of Buffalo.

Should your Honorable Body require further information, I encourage you to contact Commissioner Daniel Castle at the Department of Environment and Planning. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in blue ink, reading "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 Commons, City of Buffalo— Affordable Housing Project
Date: September 19, 2025

SUMMARY

The resolution authorizes the County Executive to execute a PILOT Agreement with Amherst Commons Housing Development Fund Company, Inc., Amherst Commons LLC, and the City of Buffalo. The owner is seeking a PILOT from the City of Buffalo 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 Amherst Commons project shall be based on a payment of \$77,640.98 in year 1 and would escalate by 3% each year for an additional fifteen-year term. The payment Schedule A lists the payments for the 15 years of the Agreement.

REASONS FOR RECOMMENDATION

The City of Buffalo supports the PILOT and on September 2, 2025, the Common Council of the City of Buffalo approved the Amherst Commons PILOT Agreement. The project conforms to the provisions of Article XI of the New York Private Housing Finance Law.

BACKGROUND INFORMATION

The residential project located at 47 E. Amherst Street in the City of Buffalo, zip code 14207, and is comprised of 3 parcels. The project consists of the new construction of one residential building providing one hundred and thirty-three (133) residential units. This project will include thirty-three (33) permanently supportive housing units, including thirteen (13) units for survivors of domestic violence, with incomes at or below 30% AMI and twenty (20) units for households with intellectual and/or developmental disabilities with incomes at or below 50% AMI. All other units will be targeted to households with incomes at or below 60% AMI. The total project cost is projected to be \$62,157,543.

CONSEQUENCES OF NEGATIVE ACTION

Without the PILOT, it would not be economically feasible for Amherst Commons Housing Development Fund Company, Inc., and/or Amherst Commons LLC 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 Commons, City of Buffalo – Affordable Housing Project

WHEREAS, Amherst Commons consists of the new construction of a 133-unit multifamily residential development located at 47 E. Amherst Street in the City of Buffalo.

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 Commons Housing Development Fund Company, Inc., Amherst Commons LLC to operate the housing project it is necessary to extend tax relief from the County of Erie and the City of Buffalo.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature hereby authorizes the County Executive or Deputy County Executive to execute a Payment in Lieu of Taxes (PILOT) Agreement with Amherst Commons Housing Development Fund Company, Inc., Amherst Commons LLC, and the City of Buffalo, 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 County Executive's Office; Comptroller's Office, Division of Budget and Management; Department of Real Property Tax Services; Department of Environment and Planning and Department of Law.

SCHEDULE A
PILOT Payments

| YEAR | PILOT "A" | CITY | COUNTY |
|-------------|------------------|--------------|---------------|
| 1 | \$ 77,640.98 | \$ 61,336.38 | \$ 16,304.61 |
| 2 | \$ 79,970.21 | \$ 63,176.47 | \$ 16,793.74 |
| 3 | \$ 82,369.32 | \$ 65,071.76 | \$ 17,297.56 |
| 4 | \$ 84,840.40 | \$ 67,023.91 | \$ 17,816.48 |
| 5 | \$ 87,385.61 | \$ 69,034.63 | \$ 18,350.98 |
| 6 | \$ 90,007.18 | \$ 71,105.67 | \$ 18,901.51 |
| 7 | \$ 92,707.39 | \$ 73,238.84 | \$ 19,468.55 |
| 8 | \$ 95,488.62 | \$ 75,436.01 | \$ 20,052.61 |
| 9 | \$ 98,353.27 | \$ 77,699.09 | \$ 20,654.19 |
| 10 | \$ 101,303.87 | \$ 80,030.06 | \$ 21,273.81 |
| 11 | \$ 104,342.99 | \$ 82,430.96 | \$ 21,912.03 |
| 12 | \$ 107,473.28 | \$ 84,903.89 | \$ 22,569.39 |
| 13 | \$ 110,697.48 | \$ 87,451.01 | \$ 23,246.47 |
| 14 | \$ 114,018.40 | \$ 90,074.54 | \$ 23,943.86 |
| 15 | \$ 117,438.95 | \$ 92,776.77 | \$ 24,662.18 |

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