



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

December 1, 2025

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

**RE: Notice of Adoption Erie County Sewer Districts 2025 Assessment Rolls (2026 Levy)**

Dear Honorable Members:

Enclosed please find an accompanying memorandum from the Department of Environment and Planning pertaining to the Notice of Adoption for the 2025 Erie County Sewer Districts Assessment Rolls.

Should your Honorable Body require further information, I encourage you to contact Joseph Fiegl, P.E. in the Department of Environment and Planning. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in black ink, reading "Mark C. Poloncarz", with a long, sweeping horizontal line extending to the right.

Mark C. Poloncarz, Esq.  
Erie County Executive

MCP:ck  
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: Notice of Adoption Erie County Sewer Districts 2025 Assessment Rolls (2026 Levy)  
Date: December 1, 2025

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### **SUMMARY**

The Erie County Legislature is requested to affirm and adopt the 2025 Assessment Rolls for the Erie County Sewer Districts.

### **FISCAL IMPLICATIONS**

If the Assessment Rolls are not affirmed and adopted, the Sewer Districts will not have the legal authority to raise sewer district levies for 2026.

### **REASON FOR RECOMMENDATION**

Pursuant to Article 5A of New York State County Law, the Legislature is required to adopt and affirm the Assessment Rolls.

### **BACKGROUND INFORMATION**

The Sewer District levies are raised from the various lots and parcels of land within the Erie County Sewer Districts.

In order to legally raise said levies, Article 5A of New York State County Law requires a Public Hearing be held prior to the Legislature adopting and affirming the Assessment Rolls. The Erie County Legislature held a Public Hearing for the Assessment Rolls on November 5, 2025. Once the Public Hearing has been held and the Legislature has heard any objections to the Assessment Rolls, they are free to consider changes to the Assessment Rolls or adopt and affirm the Assessment Rolls.

The minutes from the public hearing and associated documentation have been provided to your Honorable Body under separate cover.

### **CONSEQUENCES OF NEGATIVE ACTION**

Failure to adopt and affirm the Assessment Rolls will result in the Sewer Districts not having the financial resources to carry out sewer district operations in the next budget year. In addition, there would be insufficient funds to pay annual principal and interest costs which will come due on the bonds issued for the Sewer Districts.

## **STEPS FOLLOWING APPROVAL**

1. Sewer District budgets must be adopted in conjunction with the Erie County Budget.
2. The Sewer District levies must be approved in conjunction with the Erie County Budget.
3. After approval of the Budget, the Director of Budget and Management must raise the Sewer District levies from the various lots and parcels of land within the Erie County Sewer Districts.

A RESOLUTION SUBMITTED BY:  
DEPARTMENT OF ENVIRONMENT & PLANNING

RE: Notice of Adoption Erie County Sewer Districts 2025 Assessment Rolls (2026 Levy)

WHEREAS, the 2025 Assessment Rolls for Erie County Sewer District Nos. 1, 2, 3, 4, 5, 6 and 8 describing each lot or parcel of land have been prepared by the Division of Sewerage Management; and

WHEREAS, the Division of Sewerage Management has also assessed the estimate of expenditures and proportioned them to the lots and parcels of land as nearly as may be to the benefit which each lot or parcel will derive therefrom; and

WHEREAS, the Clerk of the Legislature had a Notice of Public Hearing published in the official County newspapers prior to the date of the Public Hearing which informed the public that the Assessment Rolls would be open for public inspection; and

WHEREAS, said Public Hearing was held in the Chamber of the Erie County Legislature, 92 Franklin Street, 4th Floor, Buffalo, New York, at 2:00 p.m., local time on November 5, 2025 and that all persons desiring to be heard were duly heard and that all objections have been heard and considered; and

WHEREAS, said Assessment Rolls, estimate of expenditures, and Public Hearing were carried out in accordance with Article 5A of New York State County Law.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature does hereby affirm and adopt the 2025 Assessment Rolls for Erie County Sewer District Nos. 1, 2, 3, 4, 5, 6 and 8; and be it further

RESOLVED, that the Clerk of the Legislature be directed to send a certified copy of this resolution to the Office of the County Executive, the Office of the County Comptroller, the Division of Budget and Management, the Department of Law, and the Division of Sewerage Management.