



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

February 17, 2026

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

**RE: Foreclosure pursuant to the In Rem provisions of the Erie County Tax Act,  
In Rem Action No. 174**

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,

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. 174  
**Date:** February 17, 2026

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### **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 2023 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.

Historically, the County recoups between \$9.5-12 million in delinquent taxes per In Rem foreclosure proceeding as a result of redemptions. The County recovered over \$9.97 million as a result of redemptions in connection to the 2024 In Rem Foreclosure proceeding (In Rem No. 172), and over \$12.2 million as a result of redemptions in connection to the 2023 In Rem Foreclosure proceeding (In Rem No. 171). There is no sufficient data relative to the 2025 In Rem Foreclosure proceeding as it was recently commenced and remains pending.

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. 174

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. 174, 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 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 the County Attorney or his designee conduct and consummate such foreclosure proceeding known as In Rem Action No. 174 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, Division of Budget and Management, Department of Law, Department of Real Property Tax Services.