

Erie County Legislature  
**Hon. Lawrence J. Dupre**  
*1st District Legislator*



1367 Fillmore Avenue  
Buffalo, NY 14211

March 11, 2026

Jeremy M. Toth, Esq.  
Erie County Attorney  
95 Franklin Street, Room 1634  
Buffalo, New York 14202

County Attorney Toth:

I write to request a formal legal opinion regarding Erie County's authority to continue contracting with, and disbursing funds to, the Seneca-Babcock Community Association (SBCA) during a period in which the organization's federal tax-exempt status has been revoked and an application for reinstatement is pending before the Internal Revenue Service.

By way of background: on March 6, 2026, SBCA's Chief Executive Officer, Brian Pilarski, disclosed in writing to Erie County Senior Services Commissioner Randall Hoak that SBCA's Section 501(c)(3) tax-exempt status has been automatically revoked by the IRS pursuant to Section 6033(j) of the Internal Revenue Code, as a consequence of the organization's failure to file required annual Form 990 information returns for three or more consecutive years.

Mr. Pilarski has stated that no financial misconduct, theft, or misuse of funds are involved, and that the organization has invited financial review and audit. SBCA has initiated remediation by completing the outstanding 990 filings and submitting IRS Form 1023 seeking retroactive reinstatement of exempt status, with an estimated processing timeline of six to eight months. SBCA currently serves as a county contractor, delivering nutrition programming at three congregate sites, senior transportation services, and case management services to older adults in the 1st Legislative District and surrounding areas under agreements with the Department of Senior Services.

Commissioner Hoak has expressed the department's preference to maintain those service delivery relationships while the reinstatement process proceeds. I share that preference as a matter of constituent welfare, and I want to be certain that any continuation of the county's relationship with SBCA is on sound legal footing.

Accordingly, I respectfully request your office's analysis of the following questions:

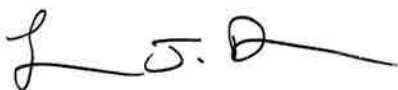
1. Do the existing contracts or grant agreements between Erie County and SBCA contain representations or conditions requiring the organization to maintain current federal tax-exempt status? If so, has the revocation triggered a breach, a notice obligation, or a funding suspension requirement under those instruments?
2. Under the Erie County Charter, the Erie County Administrative Code, applicable provisions of New York State law, and any governing federal grant conditions, is the county legally authorized to continue making payments to a nonprofit provider that no longer holds current 501(c)(3) status?
3. If continued direct contracting is legally impermissible during the reinstatement gap, are there permissible interim mechanisms - such as a fiscal sponsorship arrangement with a currently exempt organization, an emergency subcontracting structure, or a temporary waiver process - that could allow service continuity without placing the county in legal jeopardy?
4. Does the county have any reporting obligations to state or federal oversight agencies arising from a contractor's loss of tax-exempt status, and if so, what is the applicable timeline for those disclosures?

I raise these questions with some urgency. The services at issue, congregate nutrition programming, senior transportation, and case management, are among the most consequential that the county provides to vulnerable older adults. A service interruption caused by legal uncertainty that could have been resolved proactively would be both avoidable and harmful. I want to ensure that the county is positioned to act quickly and lawfully, whatever path forward proves appropriate.

I would appreciate a written response at your earliest convenience, and I am available to discuss this matter at your office's convenience.

Thank you for your attention to this matter.

Sincerely,



Lawrence J. Dupre  
1st District Legislator