



COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

May 8, 2026

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

**RE: Payment in Lieu of Taxes (PILOT) Agreement for St. Paul's Apartments II –
Town of Evans – 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 St. Paul's Apartments II project. The resolution authorizes the County Executive to execute an agreement with St. Paul's Apartments II Housing Development Fund Corporation, St. Paul's Apartments II LLC, and the Town of Evans.

Should your Honorable Body require further information, I encourage you to contact Commissioner Daniel Castle. Thank you for your consideration on this matter.

Sincerely yours,

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, St. Paul's Apartments II, Town of Evans- Affordable Housing Project
Date: May 8, 2026

SUMMARY

The resolution authorizes the County Executive to execute a PILOT Agreement with St. Paul's Apartments II Housing Development Fund Corporation, St. Paul's Apartments II LLC, and the Town of Evans.

The owner is seeking a PILOT from the Town of Evans 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 St. Paul's Apartments II project shall be based on a payment of \$14,365 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 Town of Evans supports the PILOT and on May 6, 2026, the Town Board of the Town of Evans approved the St. Paul's Apartments II PILOT Agreement. The project conforms to the provisions of Article XI of the New York Private Housing Finance Law.

BACKGROUND INFORMATION

The residential project is located at 930 Lake Street in the Town of Evans, zip code 14006. The project consists of the new construction of a 52-unit affordable housing complex for seniors. All units in this project will be affordable with more than 60% of the residential rental units in the project affordable to households whose annual income is at or below 50% of area median income (AMI). The total project cost is projected to be \$25,550,111.

CONSEQUENCES OF NEGATIVE ACTION

Without the PILOT, it would not be economically feasible for St. Paul's Apartments II Housing Development Fund Corporation, and/or St. Paul's Apartments II 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 St. Paul's Apartments II, Town of Evans – Affordable Housing Project

WHEREAS, St. Paul's Apartments II consists of the new construction of a 52-unit affordable housing complex for seniors at 930 Lake Street, Town of Evans, NY; and

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 St. Paul's Apartments II Housing Development Fund Corporation, St. Paul's Apartments II LLC to operate the housing project it is necessary to extend tax relief from the County of Erie and the Town of Evans.

NOW, THEREFORE, BE IT

RESOLVED, that the County Executive or Deputy County Executive is hereby authorized to execute a Payment in Lieu of Taxes (PILOT) Agreement with St. Paul's Apartments II Housing Development Fund Corporation, St. Paul's Apartments II LLC, and the Town of Evans, 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, Department of Real Property Tax Services, Department of Environment and Planning, Department of Law and Division of Budget and Management.

**SCHEDULE A
PILOT Payments**

Year	Town	County	School District	Total
1	\$4,166	\$2,586	\$7,613	\$14,365
2	\$4,291	\$2,663	\$7,842	\$14,796
3	\$4,420	\$2,743	\$8,077	\$15,240
4	\$4,552	\$2,825	\$8,319	\$15,697
5	\$4,689	\$2,910	\$8,569	\$16,168
6	\$4,829	\$2,998	\$8,826	\$16,653
7	\$4,974	\$3,087	\$9,091	\$17,153
8	\$5,123	\$3,180	\$9,364	\$17,667
9	\$5,277	\$3,275	\$9,644	\$18,197
10	\$5,435	\$3,374	\$9,934	\$18,743
11	\$5,599	\$3,475	\$10,232	\$19,305
12	\$5,767	\$3,579	\$10,539	\$19,885
13	\$5,940	\$3,687	\$10,855	\$20,481
14	\$6,118	\$3,797	\$11,181	\$21,095
15	\$6,301	\$3,911	\$11,516	\$21,728