COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

October 30, 2026

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

RE: Purchase of 2026 and any unsold Tax Lien Certificates

Dear Honorable Members:

Please find enclosed a Resolution and Accompanying Memorandum to allow the Director of Real Property Tax Services on behalf of the County of Erie to purchase 2025 and any other Tax Lien Certificates.

Should your Honorable Body require further information, I encourage you to contact Scott Bylewski, Director of Real Property Tax Services. Thank you for your consideration on this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/jmr
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: Purchase of 2026 and any other unsold Tax Lien Certificates
Date: October 30, 2026

SUMMARY

Seeking Erie County Legislative approval that will allow the Director of Real Property Tax Services, on behalf of the County of Erie, to purchase 2026 and any other unsold Tax Lien Certificates.

FISCAL IMPLICATIONS

Positive for Erie County. The purchase of the unpaid taxes and the creation of a Tax Lien Certificate places the County of Erie in first position in redemption of such Tax Lien Certificates with interest.

REASONS FOR RECOMMENDATION

Erie County will be able to collect previous taxes owed on unpaid tax liens. Additionally, once due and unpaid for a period of at least two years, the County will be able to commence foreclosure proceedings upon the subject Tax Lien Certificates.

BACKGROUND INFORMATION

Pursuant to Section 7-6.0 of the Erie County Tax Act, for approximately the past sixty (60) years, each November the County of Erie bids for and purchases every available Tax Lien Certificate upon real estate for which current year real property taxes then remain unpaid.

There is no pending legislation or executive or administrative order that prevents the County from purchasing the 2026 and any other unsold Tax Lien Certificates.

CONSEQUENCES OF NEGATIVE ACTION

The County of Erie will not be allowed to purchase the unpaid taxes or commence a future foreclosure action upon the 2026 tax liens and any other unsold tax lien(s).

STEPS FOLLOWING APPROVAL

The Director of Real Property Tax Services will conduct a Tax Lien Certificate sale pursuant to Article 7 of the Erie County Tax Act, such sale be held and completed on Friday, November 27, 2026.

A RESOLUTION SUBMITTED BY:
REAL PROPERTY TAX SERVICES

RE: Purchase of 2026 and any other unsold Tax Lien Certificates

WHEREAS, pursuant to Section 7-6.0 of the Erie County Tax Act, as well as specific direction of resolutions adopted by the Erie County Legislature in each of the sixty (60) years, each November the County of Erie, bids for and purchases every available Tax Lien Certificate upon real estate for which current year real property taxes then remain unpaid; and

WHEREAS, the collection of delinquent real property taxes under this procedure has been satisfactory, potentially leading, absent redemption, to the commencement of an *in rem* tax foreclosure action against the affected properties by the County; and

WHEREAS, it is recommended that your Honorable Body direct the Director of Real Property Tax Services to bid and purchase for the County of Erie, its bid being preferred over all other offers, every 2026 Tax Certificate upon real estate for which current year real property taxes remain unpaid, along with any other unsold Tax Certificates the scheduled tax sale date for 2026 Tax Lien Certificates.

NOW, THEREFORE, BE IT

RESOLVED, that pursuant to Article VII of the Erie County Tax Act, the Director of Real Property Tax Services be, and hereby is, authorized to bid for and purchase, on behalf of the County of Erie, all Tax Lien Certificates upon real estate in Erie County for which 2026 real property taxes have not been paid, along with any other unsold Tax Lien Certificates upon real estate in Erie County for which real property taxes have been paid; and be it further

RESOLVED, that certified copies of this resolution be transmitted to the CountyExecutive's Office, Comptroller's Office, Department of Real Property Tax Services, Department of Law, and Division of Budget and Management.