

SPECIAL MEETING OF THE COMMON COUNCIL  
FEBRUARY 26, 2020  
6:00 PM

PRESENT: Mayor Michael R. Smith  
Council Members: John Hill, Michael Lonto,  
Sandra Magiera, Janet Koch  
City Clerk: Tracy Chamberlain  
City Comptroller: Kathleen Sarver  
City Attorney: Erich Weyand  
BPU General Manager: Dennis Hensel  
BPU Electric Department Supervisor: Jeffrey Pond, Jr.  
BPU Water Department Supervisor: Justin Chudy

ABSENT: Council Member Timothy Flanigan

Mayor Smith called the special meeting to order at 6:02 PM.

At this time there was discussion regarding the process for holding tax sale certificates. This process includes listing all properties with unpaid taxes for one year as of December 31<sup>st</sup>. There is a public sale held where individuals can pay the taxes owed on a property. The City holds a certificate for one year. If the current owner pays the taxes owed within the year the certificate holder is reimbursed the taxes they paid plus the 15% interest collected from the owner. If unpaid at the end of the year the property is taken by the City and transferred to the certificate holder. The certificate holder would also be responsible for the current year unpaid taxes. If there are liens on the property they are assumed by the new owner.

City Comptroller Sarver noted December 31, 2019 there were 240 properties that were one year delinquent. She feels implementing the tax sale certificates will double the work for her office.

There was discussion regarding ways to simplify researching delinquent taxes. It was asked if the new tax software program can generate a report of delinquent accounts. Comptroller Sarver will ask Tyler Technologies, the program creator, about creating a listing.

At this time Council Member Magiera arrived to the meeting.

City Attorney Weyand suggested the City look into having Cattaraugus County handle the delinquent tax foreclosures. Salamanca is the only community in the County that processes its own foreclosures. There is a question regarding the Indian Lease involvement. County Legislator David Koch suggested researching the issue.

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Former City Mayor Carmen Vecchiarella stated the tax sale certificate process was done for over 35 years. He stated in the recent past there were very few attending and the City does not make any interest. He had bid on some and assumed a few properties through holding the certificates.

Attorney Weyand feels implementing the certificates would be an administrative burden to the City. He noted that the City will not receive interest. However, if the City continues auctioning properties foreclosed on, it can set minimum bids.

Council Member Koch stated she would like to see the tax sale certificates and possible hold the auction at the same time. She noted the first year would be difficult but feels that would change for future years.

Mayor Smith stated he feels the auction of foreclosed properties is working well. Council Member Lonto stated the certificates would be too much work for the office at this time. Council Member Hill stated he feels the City is making more money with the auction.

It was agreed that the Attorney should check into transferring the foreclosure process to Cattaraugus County. He should correspond with the Seneca Nation of Indians and the County regarding such.

Moved by Hill and seconded by Lonto:

RESOLVED: That the Mayor and Council enter into executive session for the purpose of discussing a personnel issue under the provisions of the State's Open Meetings Law.

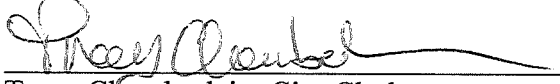
Adopted Ayes: Hill, Lonto, Magiera, Koch  
Nays: None

The Council reconvened from Executive Session.

Moved by Hill and seconded by Lonto:

RESOLVED: That we adjourn. – 7:03 PM.

Carried.

  
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Tracy Chamberlain, City Clerk

DATED: February 28, 2020