THIS AGREEMENT made this _____day of June, 2019, between the CITY OF NIAGARA FALLS with offices at 745 Main Street, Niagara Falls, New York 14301, hereinafter called the "CITY", and the COUNTY OF NIAGARA with offices at 175 Hawley Street, Lockport, hereinafter called the "COUNTY".

WITNESSETH:

WHEREAS, the CITY has instituted an action under Niagara County Supreme Court Index #168221/2019. In Rem for the foreclosure of certain tax liens against various parcels of land situate within the City of Niagara Falls, New York, pursuant to the provisions of Article 11, Title 3 of the Real Property Tax Law of the State of New York; and

WHEREAS, the provisions of said law authorize and empower tax districts having an interest in various parcels to enter into an agreement making provisions for conveyance of said parcels without public sale, and upon such terms as said districts may agree upon between themselves; and

WHEREAS, the parties hereto have conferred and negotiated as to the method of handling the various parcels included in said action.

NOW, THEREFORE, in consideration of the covenants and agreements hereinafter set forth in the performance of which each of the parties agrees and consents, the parties hereto do agree as follows:

- 1. Provided that no answer is filed by an individual or any other tax district relating to a parcel, the CITY and COUNTY consent that a sale at public auction be waived and that the Court shall, in its discretion, dispense with sale and direct the City Controller of the CITY to make and execute to the CITY a conveyance of all parcels as to which no answer, other than the answer of the COUNTY, is interposed, which conveyance shall vest in CITY a fee simple absolute title subject to the rights and interest of COUNTY as set forth in this Agreement.
- 2. Upon delivery of such conveyance, the CITY shall, within a reasonable time, make reasonable efforts to sell said parcels so conveyed, at public auction for cash, or in its discretion, to sell at private sale, provided the terms and conditions of such private sale shall be submitted to and approved by the COUNTY. Upon delivery of such conveyance, the CITY shall advertise said parcels for sale as soon as practicable.
- 3. The interests of the CITY and COUNTY in each parcel or in the proceeds of the sale thereof shall be that proportion of the parcel or proceeds of the sale thereof that the unpaid taxes, tax liens and other charges assessable against the parcels owed to or owned by the CITY and COUNTY, respectively bear to the total CITY and COUNTY taxes and tax liens in arrears and other charges unpaid and assessable against each parcel. For purposes only of calculating the respective interests of the CITY and COUNTY in each parcel or in the distribution of the proceeds thereof, no penalties or interest shall be computed on any unpaid tax or tax lien.
- 4. The date to determine the respective interests or liens of the CITY and COUNTY and the amounts thereof, shall be the date of conveyance to the CITY.
- 5. The CITY shall collect the proceeds of sale, and after deducting School Taxes for the Niagara Falls School District which the CITY has paid pursuant to Real Property Tax Law Section 1332, in addition to any taxes or assessments which CITY may have paid while title to any parcel was in the CITY, and also after deducting the disbursements of this action, which shall include the filing and recording fees, actual title searches, charges incurred, certification of copies of delinquent tax lists, special guardian allowance, cost of publishing the notice to redeem, publishing of the lists of parcels for sale by the CITY, and the cost of New York State transfer tax to be affixed on deeds resulting from such sale, the sum of \$50.00 per parcel for

costs of collection, and any other necessary cost incurred, and unless full tax payments can be made to CITY and COUNTY from the proceeds of the sale, shall distribute the net proceeds between CITY and COUNTY in the agreed proportion. Any surplus remaining from the proceeds of the sale of each parcel after payment of all tax liens to the CITY and COUNTY, shall be the property of the CITY. The CITY shall provide the COUNTY with an accounting of the proceeds of sale upon completion thereof.

- 6. The provisions of the Real Property Tax Law of the State of New York as now in effect or as hereinafter amended shall determine when and if parcels remaining unsold by the CITY shall be placed on the assessment roll.
- 7. Should any parcel of property remain unsold by CITY at the end of two (2) years from the date of conveyance to the CITY, the CITY shall, during the third year after said date, advertise and hold a public auction of each parcels and shall distribute proceeds of such sale in the agreed proportions. CITY may, at its sole discretion, retain parcels for municipal purposes, provided that CITY furnish the COUNTY TREASURER with a statement that the CITY is retaining such parcels with a statement of anticipated use.
- 8. Upon the expiration of the third year from the date of conveyance to CITY, all the right, title and interest of the COUNTY for unpaid taxes existing prior to the above date of conveyance to the CITY, shall cease and the COUNTY shall have no further interest in any parcels then remaining unsold, and no further interest in the proceeds of sale of any parcel thereafter sold by the CITY.
- 9. CITY shall not permit any parcel to be removed from such list of delinquent taxes by way of installment agreements or redemption or otherwise upon which there are unpaid COUNTY tax liens until receiving written notice from the County Treasurer that satisfactory arrangements for payment of such COUNTY tax liens have been made.
- 10. If any answer should be interposed in the action In Rem other than by the COUNTY, as a result of which it shall be necessary that judgment in said action direct that there be a sale at public auction by the City Controller of the CITY, the proceeds of sale, less an amount equal to the total costs of advertising and all other disbursements incurred in such sale, divided by the number of parcels placed for sale, shall be distributed in accordance with the method of distribution of proceeds of sale set forth hereinabove.
- 11. The provisions of this agreement shall relate to and be binding upon the parties hereto in reference to the 2016 In Rem Action, (the lists of delinquent taxes set forth therein being incorporated herein by reference) Index No. 168221/2019.
- 12. This Agreement may be modified or amended only by written instrument, duly executed by the authorized officer of each of the parties hereto, as authorized by the City Council of Niagara Falls and the Niagara County Legislature.

IN WITNESS WHEREOF, the CITY and COUNTY have executed this Agreement, the day and year first above written.

ATTEST:	CITY OF NIAGARA FALLS, NEW YORK
LISA A. VITELLO City Clerk	By: PAUL A. DYSTER Mayor
ATTEST:	COUNTY OF NIAGARA, NEW YORK
MARY JO TAMBURLIN Clerk of Legislature	By: WM. KEITH MCNALL Chairman, Niagara County Legislature
STATE OF NEW YORK) COUNTY OF NIAGARA : ss.: CITY OF NIAGARA FALLS)	
Notary Public in and for said State, popersonally known to me or proved to me on whose name is subscribed to the within inst	in the year 2019 before me, the undersigned, a ersonally appeared MAYOR PAUL A. DYSTER, the basis of satisfactory evidence to be the individual trument and acknowledged to me that he executed the ature on the instrument, the individual, or the person executed the instrument.
	NOTARY PUBLIC
STATE OF NEW YORK) COUNTY OF NIAGARA : ss.: CITY OF LOCKPORT)	
name is subscribed to the within instrumen	in the year 2019 before me, the undersigned, a smally appeared WM. KEITH MCNALL, personally sof satisfactory evidence to be the individual whose t and acknowledged to me that he executed the same on the instrument, the individual, or the person upon the instrument.
	NOTARY PUBLIC