

RESOLUTION No. 2023-

***RELATIVE TO AUTHORIZATION TO CANCEL CERTAIN BACK TAXES ON
CITY OF NIAGARA FALLS VACANT PARCELS***

BY:

Council Member Kenny Tompkins

WHEREAS, there are a number of City-owned vacant residential parcels within the City of Niagara Falls that are delinquent in City back taxes; and

WHEREAS, the City of Niagara Falls is looking to convey these small vacant parcels to adjoining landowners for the purposes of merging them into the adjacent property for tax assessment, returning them to the tax rolls for all municipalities, enhancing the appearance and stability of the respective neighborhoods, and lessening the City’s financial burden relating to the upkeep of vacant parcels; and

WHEREAS, the parcels are not suitable for any other development and therefore, will not sell independently of the adjacent property; and

WHEREAS, the City of Niagara Falls has created a program titled the “Property Purchase Program” designed to put these vacant City-owned parcels into the hands of adjoining residential landowners and meet the aforementioned objectives; and

WHEREAS, as a condition of transfer of these vacant City-owned parcels to the adjoining landowners, the taxes on the adjacent property must be paid in full; and

WHEREAS, pursuant to New York’s Real Property Tax Law Section 1182 authorizing a governing body of any tax district, in determining that it is in their best interest, to authorize the enforcing officer to cancel in whole or in part any part of interest, penalties or other charges imposed by law that they would be entitled to; and

WHEREAS, the City-owned vacant parcels in the City of Niagara Falls that may be transferred to the adjoining landowners as part of the “Property Purchase Program” are:

<u>SBL</u>	<u>Parcel Location</u>
161.11-3-1	10132 Mueller Ct.
161.11-1-74	1059 98 th St.
144.31-4-36	1149 Fairfield Ave.
144.71-1-12	1149 Whitney Ave.
144.48-1-19	1373 Ontario Ave.
144.40-1-38	1500 Ontario Ave.
144.56-1-22	1512 South Ave.
144.64-3-8	1525 Willow Ave.
160.73-3-40	155 65 th St.
144.56-2-58	1618 Weston Ave.

160.73-3-9	174 66 th St.
144.49-1-47	1814 Niagara Ave.
144.73-1-7	1923 Whitney Ave.
144.73-1-6	1915 Whitney Ave.
144.73-2-7	1925 Lasalle Ave.
144.48-1-83	2001 Lockport St.
159.49-2-44	213 22 nd St.
144.07-2-82.1	2150 Center Ave.
159.49-2-24	216 24 th St.
144.49-2-35	2204 Niagara Ave.
144.40-2-59	2228 Lockport St.
159.34-1-55	2408 Monroe Ave.
144.75-1-4	2713 Whitney Ave.
159.44-1-30	308 38 th St.
144.25-2-21	3210 Hyde Park Blvd.
160.76-2-2	322 80 th St.
160.76-1-2	340 77 th St.
160.67-1-2	403 70 th St.
159.31-1-27	412 Memorial Pkwy.
159.30-2-68	432 8 th St.
159.33-1-5	494 20 th St.
160.10-2-47	201 59 th St. S/B 501 59 th St.
159.23-1-45	529 Memorial Pkwy.
159.30-2-44	533 7 th St.
159.22-3-26	537 9 th St.
159.22-2-21	543 7 th St.
160.56-2-48	5637 Frontier Ave.
160.15-1-33	6003 Frontier Ave.
160.15-1-32	6007 Frontier Ave.
159.25-2-65	601 22 nd St.
160.15-1-31	6013 Frontier Ave.
160.15-1-30	6017 Frontier Ave.
160.65-1-88	6122 Stephenson Ave.
159.21-1-32	618 4 th St.
144.70-1-40	625 Elmwood Ave.
144.69-1-34.2	643 Ashland Ave.
161.09-1-58.2	662 81 st St.
144.78-1-32	728 Cedar Ave.
161.14-5-9	801 93 rd St.
161.14-5-6	825 93 rd St.
144.58-2-62	2415 Weston Ave

; and

WHEREAS, it is in the City of Niagara Falls' best interest to have these parcels sold, merged with adjacent parcels, and placed back on the tax rolls; and

WHEREAS, under Resolution Number IL-006-23 at a meeting of the Niagara County Legislature on January 17, 2023, the County of Niagara resolved to cancel County taxes, penalties and interest on properties pursuant to said “Property Purchase Program” upon the presenting of a filed deed between the City of Niagara Falls and the adjoining landowner with the Niagara County Clerk’s Office pursuant to said “Property Purchase Program.”

NOW, THEREFORE, BE IT RESOLVED, pursuant to New York’s Real Property Tax Law Section 1182, the City Council of the City of Niagara Falls deems it to be in its best interest to waive the taxes, penalties and interest on the above listed properties that have accrued prior to the filing of a deed between the City of Niagara Falls and the adjoining landowner with the Niagara County Clerk’s Office pursuant to said “Property Purchase Program”; and be it further

RESOLVED, that the City Controller is directed to cancel said taxes, penalties and interest on the above listed properties upon presenting of a filed deed between the City of Niagara Falls and the adjoining landowner with the Niagara County Clerk’s Office pursuant to said “Property Purchase Program.”