

NOTICE

1. Pursuant to the **New York State COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020**, if you are the owner of certain **residential** real property and submit a Hardship Declaration describing financial hardship arising from or during the COVID-19 pandemic, the Erie County In Rem Tax Lien Foreclosure Proceeding No. 169 will be stopped (“stayed”) until at least **August 31, 2021**.

The Hardship Declaration form can be accessed on the Erie County Department of Real Property Tax Services website at <https://www2.erie.gov/ecrpts/index.php?q=auction-foreclosure-information>; or on the New York State Department of Tax and Finance’s website at https://www.tax.ny.gov/pdf/current_forms/orpts/rp1102ds_fill_in.pdf. Please review the Hardship Declaration and if it applies to your situation and you are able to sign the Hardship Declaration truthfully, please sign and deliver it via either regular or electronic mail to:

Lippes Mathias Wexler Friedman, LLP
Attn: Margaret A. Hurley, Esq.
50 Fountain Plaza, Suite 1700
Buffalo, New York 14202
hardshipform@lippes.com

2. Pursuant to the **New York State COVID-19 Emergency Protect Our Small Businesses Act of 2021**, if you are the owner of certain **commercial** real property and submit a Hardship Declaration describing financial hardship arising from or during the COVID-19 pandemic, the Erie County In Rem Tax Lien Foreclosure Proceeding No. 169 will be stopped (“stayed”) until at least **August 31, 2021**.

The Hardship Declaration form can be accessed on the Erie County Department of Real Property Tax Services website at <https://www2.erie.gov/ecrpts/index.php?q=auction-foreclosure-information>; or on the New York State Department of Tax and Finance’s website at <https://www.tax.ny.gov/pit/property/propertyowners.htm>. Please review the Hardship Declaration and if it applies to your situation and you are able to sign the Hardship Declaration truthfully, please sign and deliver it via either regular or electronic mail to:

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3. Please keep a copy of the signed Hardship Declaration for your records.
4. You will still owe any lawful fees, penalties or interest for not having paid your real property taxes in full, which will still be charged or collected and may result in a tax lien foreclosure action against you on or after **August 31, 2021**.