

MAY 05 2026

ERIE COUNTY  
CLERK'S OFFICE

STATE OF NEW YORK  
COUNTY COURT: COUNTY OF ERIE

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IN THE MATTER OF FORECLOSURE OF TAX  
LIENS BY PROCEEDING IN REM PURSUANT  
TO THE IN REM PROVISIONS OF THE ERIE  
COUNTY TAX ACT AND THE RESOLUTION OF  
THE ERIE COUNTY LEGISLATURE AS SHOWN  
BY ITEM 4E-9 (2026) PAGES 160-211 OF THE  
MINUTES OF THE PROCEEDINGS OF SAID  
LEGISLATURE FOR THE YEAR 2026

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**PETITION AND NOTICE OF  
FORECLOSURE OF TAX LIENS  
BY THE COUNTY OF ERIE BY  
ACTION IN REM**

**IN REM NO. 174  
INDEX NO. 2026-600010**

Please take notice that on the 5<sup>th</sup> day of May, 2026 the County of Erie pursuant to law, filed with the Clerk of the County of Erie a list of parcels of property affected by unpaid tax liens held and owned by the County of Erie which on such date had been due and unpaid for a period of at least two years after the date on which the unpaid tax liens were sold. Such list contains as to each such parcel (a) a brief description of the property affected by each tax lien, (b) the name of the last known owner of such property as it appears on the latest tax roll in the hands of the Director of Real Property Tax Services or a statement that the owner is unknown if such be the case, (c) a statement of such tax liens upon such parcel of property including any tax sale certificates owned by the County of Erie which shall have been due for less than two years, together with the interest and penalties due as of the list date and (d) a statement that the amount required to redeem any such parcel of property, and the amount to be recovered by the County of Erie, includes all tax sale certificates owned by the County of Erie and affecting such property, together with all interest, penalties, additions and expenses as in this act provided, and also includes an "in rem fee" of \$500.00 per parcel to cover the presumptive cost to the County of Erie for reasonable and necessary attorneys' fees, abstracts of title and other disbursements in connection with such foreclosure pursuant to law.

The above-captioned proceeding was commenced to enforce the payment of delinquent taxes which have accumulated and become liens against certain property. The parcels to which this proceeding applies were identified on the List of Delinquent Taxes which was filed in the Erie County Clerk's Office on the 5<sup>th</sup> day of May, 2026. Take further notice that the ownership by the County of the tax sale certificates set forth on the List of Delinquent Taxes is conclusive evidence of the fact that the taxes, assessments and other legal charges represented thereby have not been paid to the County.

**EFFECT OF FILING:** All persons having or claiming to have an interest in the real property described in the List of Delinquent Taxes are hereby notified that the filing of said List constituted the commencement by the County of Erie of a proceeding in the County Court to foreclose each of the tax liens therein described by a foreclosure proceeding In Rem. Pursuant to Section 11-7.0 of the Erie County Tax Act, the filing of such List of Delinquent Taxes constitutes and has the same force and effect and is deemed to have given the same notice of such foreclosure proceeding as the filing and recording in the Erie County Clerk's Office of an individual Notice of Pendency of a Tax Foreclosure Action and of the filing in the County Court

of a separate and individual Complaint by the County of Erie against the owners of the real property proceeded against and described in the List of Delinquent Taxes.

**NATURE OF PROCEEDING:** This proceeding is brought against the real property only and is to foreclose the tax liens described in the List of Delinquent Taxes. No personal judgment will be entered herein for such liens/taxes or other legal charges or any part thereof.

**PERSONS AFFECTED:** This notice is directed to all persons having or claiming to have an interest in the real property described in the List of Delinquent Taxes. Such persons are hereby notified further that a duplicate of this Petition and the List of Delinquent Taxes has been filed in the Erie County Clerk's Office and the Office of Real Property Tax Services and will remain open for public inspection up to and including the date specified below as the last day of redemption.

**RIGHT OF REDEMPTION:** Any person having or claiming to have an interest in any such real property and the legal right thereto may on or before the 6<sup>th</sup> day of July, 2026 redeem the same by paying the amount of all such unpaid tax liens thereon, including all interest and penalties and other legal charges which are included in the lien against such real property, computed to and including the date of redemption.

**Payments shall be made to: Director of Real Property Tax Services, Rath Building, 95 Franklin Street, Buffalo, New York, 14202, by CASH, CERTIFIED CHECK, BANK CHECK or MONEY ORDER.**

In the event that such tax liens are paid by a person other than the record owner of such real property, the person so paying shall be entitled to have the tax liens affected thereby satisfied of record or to receive an assignment of such tax liens evidenced by a proper written instrument.

**LAST DAY OF REDEMPTION:** The last day of redemption is hereby fixed as the 6<sup>th</sup> day of July, 2026.

**SERVICE OF ANSWER:** Every person having any right, title or interest in or lien upon any parcel of real property described in the List of Delinquent Taxes may serve a duly verified Answer upon the attorney for the Tax District, as set forth below, setting forth in detail the nature and amount of his or her interest, and any defense or objection to the foreclosure. Such Answer must be filed in the office of the County Clerk and served upon the attorney for the Tax District, Margaret A. Hurley, Esq., Lippes Mathias, LLP, 50 Fountain Plaza, Suite 1700, Buffalo, New York, 14202, (716) 884-3135, on or before the 27<sup>th</sup> day of July, 2026.

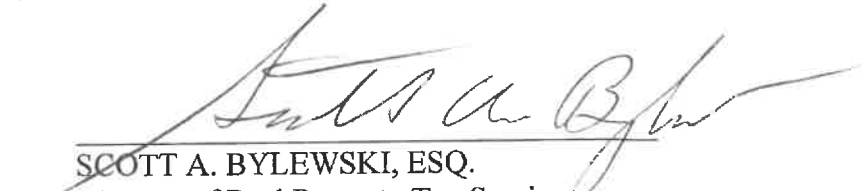
**FAILURE TO REDEEM OR ANSWER:** In the event of failure to redeem or answer by any person having the right to redeem or answer, such person shall be forever barred and foreclosed of all his or her right, title and interest and equity of redemption in and to the parcel described in the List of Delinquent Taxes and a judgment in foreclosure may be taken by default.

DATED: May 5, 2026


**ENFORCING OFFICER:**  
SCOTT A. BYLEWSKI, ESQ.  
Director of Real Property Tax Services

STATE OF NEW YORK )  
COUNTY OF ERIE ) ss:  
CITY OF BUFFALO )

I, SCOTT A. BYLEWSKI, ESQ., being duly sworn, depose and say: I am the Director of Real Property Tax Service for the County of Erie. I have read this Petition and Notice, which I have signed, and I am familiar with its contents. The contents of this Petition and Notice are true to the best of my knowledge, based upon the records and tax roll of the County of Erie, in the hands of the Department of Real Property Tax Services. I do not know of any errors or omissions in this Petition.

  
SCOTT A. BYLEWSKI, ESQ.  
Director of Real Property Tax Services

Sworn to before me this  
5<sup>th</sup> day of May, 2026.

  
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Notary Public:  
Amy Honan  
No. 01HO6348829  
Notary Public, State of New York  
Qualified in Erie County  
My Commission Expires Oct. 3, 2028

**ATTORNEYS FOR TAX DISTRICT:**  
Margaret A. Hurley, Esq.  
Lippes Mathias, LLP  
50 Fountain Plaza, Suite 1700  
Buffalo, New York 14202  
(716) 884-3135