

ERIE COUNTY IN REM 174 TAX LIEN FORECLOSURE INFORMATION

The information in this communication pertains to Erie County In Rem 174 Tax Lien Foreclosure, only. Please note:

- If the subject property is located in the City of Buffalo, you must contact the City of Buffalo Tax Department at (716) 851-5734 for more information.
- If the subject property is located in the City of Lackawanna, you must contact the City of Lackawanna Tax Collector (716) 827-6471 for more information.
- If the subject property is located in the City of Tonawanda, you must contact the City of Tonawanda Treasurer at (716) 695-8637 for more information.

If you received a Petition and Notice of Foreclosure of Tax Liens by the County of Erie by Action In Rem (“Notice”) – please know that public records indicate that you are the titled owner, a presumptive lienor and/or you otherwise have an interest in the property listed in the Notice.

The property listed in the Notice is subject to the County’s In Rem 174 Tax Lien Foreclosure of 2023 (and prior, if applicable) County taxes.

If the 2023 (and prior, if applicable) tax liens remain unpaid and the property is not redeemed by July 6th, 2026 (the last day of redemption), your interest in the property will be extinguished and the property will be offered for sale at public auction.

Payoff amounts and payment history can be found online at <https://pavtax.erie.gov/> or by contacting the Erie County Office of Real Property Tax Services at (716) 858-8333 or ec-rpts@erie.gov

In Rem 174 was commenced by Erie County on May 5, 2026, upon the filing of the List of Delinquent Taxes (“List”) at the Erie County Clerk’s Office. The filing of such List constitutes and has the same force and effect as the filing of both an individual Notice of Pendency of a tax foreclosure action and an individual complaint by the County against the owners of the real property proceeded against and described in the List. The List is available for viewing at the Erie County Clerk’s Office, the Erie County Clerk’s Office website, and the Erie County Office of Real Property Tax Services.



Erie County is entitled to foreclose upon County tax liens that have been unpaid for a period of two (2) or more years. The owners of the properties set forth on the List have failed to pay taxes, as evidenced by the existence of tax lien certificates for the years enumerated on such List up to and including year 2023. As such, the 2023 (and prior, if applicable) liens are now subject to foreclosure.

The notice(s), mailed to each titled owner, presumptive lienor and/or other interested party, provides legal notice of In Rem 174 and includes information concerning the RIGHT OF REDEMPTION, the LAST DAY OF REDEMPTION and SERVICE OF ANSWER.

The RIGHT OF REDEMPTION sets forth a Notice recipient's right to redeem the property from In Rem 174 to avoid Judgment of Foreclosure and Sale and/or public auction.

The LAST DAY OF REDEMPTION provides the date by which payment of the outstanding tax liens must be received in order to avoid Judgment of Foreclosure and Sale and/or public auction.

The last day of redemption for County In Rem 174 is July 6, 2026. If the Erie County Office of Real Property Tax Services does not receive payment of 2023 (and prior, if applicable) tax liens along with the statutory foreclosure fee of \$500.00, a Judgment of Foreclosure and Sale directing the sale of the property at public auction will be issued.

Payment must be made payable to the County Director of Real Property Tax Services, Rath Building, 95 Franklin Street, Room 100, Buffalo, New York, 14202, by CASH, CERTIFIED CHECK, BANK CHECK or MONEY ORDER. Payments will be accepted in-person or via mail. No personal checks will be accepted.

Should the 2023 and prior tax liens remain unpaid, a Judgment of Foreclosure and Sale will be issued, and the property will be offered for sale at public auction. The bid proceeds from the sale of the property will be used to satisfy the outstanding taxes. In the event the property is offered at public auction, but not sold, it will be eligible to be offered for sale at a future In Rem auction.

Please note that while timely payment of the 2023 and prior tax liens will redeem the property from In Rem 174 and prevent the sale of the property at public auction, failure to pay any outstanding 2024, 2025 and 2026 County taxes will render the property eligible for future In Rem Foreclosure proceeding(s) and will result in the accumulation of additional interest and statutory fees.

The deadline for the filing and SERVICE OF ANSWER is **July 27, 2026**. The Answer must set forth in detail any defense to the foreclosure proceeding and must contain reference to the serial



number(s) of the property. The Answer must be filed in the Erie County Clerk's Office and served upon the attorney for In Rem 174, Margaret A. Hurley, Esq., Lippes Mathias LLP, 50 Fountain Plaza, Suite 1700, Buffalo, New York, 14202, (716) 884-3135.

If you received a notice in the mail and you are not the property owner, please know that public records indicate that you may have interest in and/or lien (i.e. mortgage/judgment) against the property. Should the outstanding tax liens on the subject property remain unpaid, your interest and/or lien may be extinguished. In order to protect your interest and understand your rights, you should contact an attorney. Please note that paying the outstanding tax liens of the subject property does not make you the titled owner. If you do not own the subject property and have no interest in the property, you are not required to take action.

Neither the County nor its attorneys are able to provide legal advice. Whether you are the titled owner of the subject property, presumptive lienor and/or otherwise have an interest in the property, **you should contact an attorney as soon as possible to ascertain your rights.**

If you are unable to afford an attorney, Legal Aid (716-853-9555), Western New York Law Center (716-855-0203), or Center for Elder Law and Justice (716-853-3087) may be able to help. Additionally, the Bar Association of Erie County (716-852-3100) maintains a Lawyer Referral Service.

The attorneys for Erie County in connection to In Rem 174 are Lippes Mathias LLP, Attn: Margaret A. Hurley, Esq., and/or Jennifer C. Persico, Esq., located at 50 Fountain Plaza, Suite 1700, Buffalo, New York, 14202.

To obtain further information, please call the Lippes Mathias LLP In Rem 174 Foreclosure hotline at (716) 884-3135 and leave a detailed message that includes the subject property, address and/or serial number located at the bottom of the Notice. A representative of Lippes Mathias LLP will return your telephone call as soon as possible. Due to the large volume of telephone calls, please refrain from leaving multiple messages.



FAQ FOR COUNTY IN REM 174 PETITION AND NOTICE

When will the Erie County In Rem No. 174 Auction take place?

- The Erie County In Rem 174 Auction is anticipated to take place as soon as is practical in the year 2027.

I received a letter in the mail stating my property is going to be foreclosed, what do I do?

- Pay the outstanding 2023 and prior taxes.
- Seek legal advice as to how to respond to the foreclosure.
- Do not ignore the communication or your property will be sold at public auction.

What property taxes are due?

- All outstanding property taxes through 2026 are due and payable.

What taxes must be paid in order to avoid sale of my property?

- All 2023 and prior County taxes (including interest and \$500.00 foreclosure fee) must be paid in order to avoid sale of the property.

I want to pay my County taxes, but I do not know how much they are.

- The amount of County taxes due can be found online at <https://paytax.erie.gov/> or by contacting Erie County Real Property Tax Services at (716) 858-8333 or ec-rpts@erie.gov. Please note that monthly interest is applied on the 1st of each month.

How do I pay my taxes?

- Payments by cash, certified check or money order payable to the Erie County Department of Real Property Tax Services are accepted via mail or hand delivery at 1st Floor, Rath Building, 95 Franklin Street, Buffalo, New York 14202. Personal checks are NOT accepted. The statutory Foreclosure fee of \$500 should be issued as a separate check.

What is the deadline to pay the outstanding County taxes?

- The redemption date is July 6, 2026. All 2023 and prior taxes, plus foreclosure fee, must be paid by this date in order to avoid foreclosure.



What if I do not pay the County taxes or otherwise respond to the notice?

- The property listed in the notice will be offered for sale at public auction.

What if I only pay the minimum amount to avoid the sale of my property?

- While timely payment of the 2023 and prior tax liens will redeem the property from In Rem 174 and prevent the sale of the property at public auction, failure to pay any outstanding 2024, 2025 and 2026 County taxes will render the property eligible for future In Rem Foreclosure proceeding(s) and will result in the accumulation of additional interest and statutory fees.

Are payment plans available?

- Payment plans may be available to owners of certain residential and owner-occupied property. Payment plans are determined on a case-by-case basis by the County Department of Real Property Tax Services. The County Department of Real Property Tax Services can be reached at (716) 858-8408 or by email at Jaclyn.Soda@erie.gov.

What do I do if I cannot pay my County taxes?

- Contact a lawyer as soon as possible for legal advice. Your lawyer may contact Lippes Mathias LLP at (716) 884-3135.

What if I cannot afford a lawyer?

- The following may be able to assist you if you do not have your own attorney or cannot afford one:
 - Legal Aid (716) 853-9555.
 - Western New York Law Center (716) 855-0203 ext. 124,
 - Center for Elder Law and Justice (844) 481-0973,
 - Parachute Credit Counseling 1-800-926-9685,
 - Buffalo Urban League (716) 250-2400,
 - Belmont Housing Resources (716) 884-7791,
 - New York State Office of the Attorney General's Homeowner Protection Program (HOPP) 1-855-HOME-456 <https://homeownerhelpny.org/>; and/or
 - The Bar Association of Erie County maintains a Lawyer Referral Service and can be reached at (716) 852-3100.



What if I do not own the property?

- If you received a Notice of In Rem Foreclosure and the Petition and Notice of Foreclosure in the mail and you are not the owner of the subject property, our records indicate that you may have interest in and/or lien (i.e. mortgage/judgment) against the property. Should the outstanding tax liens on the subject property remain unpaid, your interest and/or lien may be extinguished. In order to protect your interest and understand your rights, we recommend that you contact an attorney. Please note that paying taxes due upon a property does not make you the titled owner. If you do not own the property and have no interest in the property, you are not required to take action.

What if I did not own the property at the time the delinquent taxes were due?

- The tax liens remain outstanding and enforceable against the subject property regardless of whether or not you owned the subject property at the time the tax liens accrued. We suggest that you contact the attorney who handled your closing for more information.

Is there a list of properties that are included in In Rem 174?

- The List of Delinquent Taxes is on file with the Erie County Clerk's Office and the Department of Real Property Tax Services.

Should you have any additional questions, please call the Lippes Mathias LLP In Rem hotline at (716) 884-3135 and leave a detailed message including the property address and/or serial number located at the bottom of the Notice. Please note that the attorneys and/or representatives of Lippes Mathias LLP and/or the County of Erie are prohibited from providing legal advice and recommend you contact your own attorney to determine your legal rights. Due to the large volume of telephone calls, please refrain from leaving multiple messages. Thank you.



FAQ FOR ERIE COUNTY IN REM NOTICE OF SURPLUS

Why did I receive a notice of surplus money?

- According to public records, you were the tax delinquent owner of a property that has been sold at a County foreclosure auction.

What is surplus money?

- Surplus money is money left over after sale proceeds are used to pay property taxes and/or other municipal assessments. As the prior owner of a property sold at County foreclosure auction, you may be entitled to some or all of the surplus money.

Where is the surplus money?

- Surplus money is deposited with the Erie County Comptroller's Office by Court order.

How much surplus money has been deposited with the County Comptroller?

- The amount of surplus money available can be found by visiting the Erie County Comptroller's website <https://www4.erie.gov/comptroller/> or by calling the Erie County Comptroller's office at (716) 858-8400.

How do I obtain the surplus money?

- In order to claim surplus money, one must file a Notice of Claim in the Erie County Clerk's Office and commence a legal proceeding on notice to any other individuals/entities who may have an interest in the surplus money. You do not need an attorney to file a claim for surplus. Our office cannot provide a surplus money claimant with legal advice or assist with this legal process.

Who else is eligible to claim the surplus money?

- Any entity with an ownership interest in, or a judgment or lien against, the property at the time of the County's foreclosure sale may claim surplus money.

Will I receive all of the surplus money?

- There is no guarantee that you will get some or all of the surplus money. There may be other lienors who are entitled to some or all of the surplus money. This issue will be decided by a judge.



Do I need to use a lawyer?

- No, an attorney is not required to submit a claim for surplus money.

Is there a list of lawyers who handle surplus money claims?

- The following legal service agencies may be able to assist with a surplus money claim if you do not have your own attorney or cannot afford one:
 - Legal Aid (716) 853-9555.
 - Western New York Law Center (716) 855-0203 ext. 124; and/or
 - Center for Elder Law and Justice (844) 481 0973.