

DEPARTMENT OF LAW
Telephone: (716) 286-4422

April 20, 2018

The City Council
Niagara Falls, New York

RE: Upstate Associates vs. City of Niagara Falls

Council Members:

The cases referred to above are challenges to the assessment of the office building located at 256 – 3rd Street. They challenge the assessments as of the taxable status date of March 1 for the July 1, 2009 through July 1, 2017 assessment rolls.

The taxpayer challenged the assessments at the Board of Assessment review and then commenced these proceedings in State Supreme Court.

After appraisals were exchanged, the matter was tried before the Honorable Ralph A. Boniello III, Justice Supreme Court who rendered a decision reducing the assessments as shown on the attached chart.

The reductions in assessments require refunds of City taxes in the amount of \$83,186.67 plus statutory interest of approximately \$8,055.10. The refunds will come from the City write-off account.

Will the Council authorize the payment of the necessary refunds?

Respectfully submitted,

CRAIG H. JOHNSON
Corporation Counsel

Kennedy_____ Scott_____ Tompkins_____ Voccio_____ Touma_____