

Tax chief fined over refunds gaffe

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The City of Buffalo's tax commissioner was fined \$500 Friday for failing to give court-ordered property tax refunds to the owners of nine Hodge Street properties.

And the judge in the case warned that further "penalties and sanctions" will follow unless owners are given their money by Feb. 23.

The ruling from State Supreme Court Justice Patrick H. NeMoyer came in the latest civil contempt cases lodged against Assessment and Taxation Commissioner Bruna Michaux over unpaid tax refunds. The judge also ordered the city to include interest payments dating to his Nov. 2 tax restitution order.

Michaux later said her office has notified the city Law Department of the amounts that should be sent to each of the Hodge Street homeowners. She said the homeowners should receive the reimbursements well before Feb. 23.

Attorney Peter Allen Weinmann, representing the homeowners, said the judicial civil contempt fine is "unprecedented" against a Western New York government official at any level. He said Buffalo is the only local municipality that doesn't promptly comply with court-ordered property tax refunds.

Weinmann said he reopened the case because, as of last week, the city had failed to refund \$8,000 in property taxes to the nine homeowners, as ordered by NeMoyer Nov. 2. Weinmann, who has a total of 40 residential and commercial clients involved in the refunds, has similar 30-day civil contempt of court orders pending against Michaux and city tax collectors before State Supreme Court Justices Donna M. Siwek, Frank A. Sedita Jr. and John A. Michalek.

NeMoyer is the first judge to impose a fine for the failure to make refunds.

Weinmann said the NeMoyer decision is part of the \$130,000 in unpaid court-ordered property tax refunds he has sought in recent months for clients, including Northstar Development Corp., the former owner of the Statler Towers.

His clients awaiting court-ordered property tax refunds from the city live or have businesses on Middlesex Road; West Ferry Street; Highland, Ashland, Lafayette, Woodbridge, Dorchester and Lexington avenues; and Saybrook and Clarendon places.