

**DANIEL P. McCOY**  
COUNTY EXECUTIVE

COUNTY OF ALBANY  
REAL PROPERTY TAX SERVICE AGENCY  
112 STATE STREET, ROOM 1340  
ALBANY, NEW YORK 12207  
OFFICE: (518) 487-5291  
FAX: (518) 447-2503  
[www.albanycounty.com](http://www.albanycounty.com)

**MICHAEL McGUIRE**  
DIRECTOR

February 28, 2022

Honorable Andrew Joyce, Chairman  
Albany County Legislature  
112 State Street, Rm 710  
Albany, NY 12207

Re: RP-556 Application for Refund of Real Property Taxes  
SASI Properties LLC  
1867 Central Ave, Albany, NY 12205 – 29.10-1-16

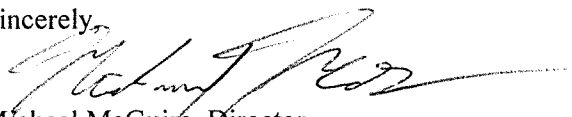
Dear Chairman Joyce,

Upon the request of SASI Properties LLC, the Town of Colonie conducted a review of the sewer benefit assessment of 1867 Central Ave for the assessment roll years 2019-2021. Errors were discovered on the 2019-2021 assessment rolls and the associated 2020, 2021, & 2022 municipal tax bills. In total the Town of Colonie erroneously overcharged 1867 Central Ave, Albany \$8,430.54.

Due to a clerical error, as defined under NYS RPTL §550 (2)(e), the incorrect sewer benefits assessment units were used in determining the tax bill. Real Property Tax Law §550 (2)(e) provides for the correction of clerical errors made on the tax roll. I recommend that the Albany County Legislature approve the correction to the tax roll and authorize the refund of \$5,831.51.

The 2020 general tax bill included a sewer benefit assessment error, however SASI Properties LLC is not eligible for a refund of these taxes as they did not pay the 2020 tax bill. SASI Properties LLC purchased 1867 Central Ave on 1/16/2021. The 2020 general tax bill was paid by the previous owner, Fred-EI Rental Corp. NYS RPTL § 556 (1)(a) only permits refunds to the payer of tax bills. Therefore I recommend that the application for 2020 be denied.

Sincerely,

  
Michael McGuire, Director  
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader  
Frank Mauriello, Minority Leader  
Rebekah Kennedy, Majority Counsel  
Arnis Zilgme, Minority Counsel