

RESOLUTION NO. 236

AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON PROPERTIES OWNED BY THE STATE OF NEW YORK LOCATED WITHIN THE COUNTY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH SAID LIENS

Introduced: 6/9/25

By Audit and Finance Committee:

WHEREAS, The County Department of Law has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer (“Enforcing Officer”) of the Albany County Tax District (“Tax District”) that Real Property Tax Law § 558 governing the cancellation of void taxes requires that: “the County Legislature of any County shall direct the cancellation of any unpaid tax levied or imposed by such County against property of New York State or the United States where it is determined that the lien of such tax cannot be enforced; that the County Legislature of any County shall also direct the cancellation of any unpaid tax levied or imposed by such County where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute; that the amount of any tax so cancelled shall be a charge upon the County to the extent of the County taxes that were so cancelled and upon the cities and towns or special districts thereof to the extent of the respective City, Town or Special District taxes that were so cancelled; and, that amounts so charged to Cities, Towns and Special districts shall be included in the next ensuing tax levy”, and

WHEREAS, Real Property Tax Law § 404 provides that real property owned by the State of New York shall be exempt from taxation, except as otherwise provided by the laws of the State of New York, and

WHEREAS, The Enforcing Officer has informed the Albany County Legislature that the following delinquent real property tax liens upon real property located within the Tax District which are owned by the State of New York have been returned to the Tax District for enforcement:

ALBANY COUNTY TAX DISTRICT

<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Charge Back Amount</u>	<u>Legal Impediment</u>
0 CHATEAU COURT, TOWN OF COLONIE	54.9-1-56	2004 2005 2006 2007	\$331.75 \$151.18 \$152.11 \$152.04	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
0 CORNING STREET, TOWN OF COLONIE	54.13-2-65	2010	\$152.46	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
0 GAME FARM ROAD, TOWN OF NEW SCOTLAND	95.-3-59.10	2012 2015 2016	\$42.84 \$7.66 \$117.02	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
0 GAME FARM ROAD, TOWN OF NEW SCOTLAND	84.-2-50	2016	\$1,363.71	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404

0 GULF ROAD, TOWN OF RENSSELAERVILLE	135.-1-2.10	1995	\$614.89	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		1997	\$248.82	
0 NEW SCOTLAND ROAD, CITY OF ALBANY	75.5-2-1	1997	\$27.76	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
0 ORCHARD STREET, TOWN OF BETHLEHEM	84.00-3-13.3	2011	\$153.18	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		2012	\$1.83	
		2013	\$292.84	
		2014	\$1.82	
		2015	\$2.59	
		2016	\$1.80	
		2017	\$2.79	
		2018	\$2.63	
		2019	\$1.66	
		2020	\$1.91	
		2021	\$1.89	
10 N HAWK STREET, CITY OF ALBANY	76.25-2-15	2000	\$293.53	These parcels which are owned by the State of New York are real property tax
		2016	\$497.98	
		2017	\$277.01	

		2020	\$306.02	exempt pursuant to RPTL § 404
102 STATE STREET, CITY OF ALBANY	76.42-1-3	2000	\$392.09	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
103 WESTERN AVENUE, CITY OF ALBANY	65.17-1-2	2001 2003	\$263.50 \$381.86	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
1080 KINGS ROAD, TOWN OF COLONIE	16.3-2-4	2007 2008 2009	\$157.92 \$157.55 \$156.05	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
11 MADISON AVENUE EXTENSION, CITY OF ALBANY	41.00-2-101	2010 2011 2012	\$3,475.06 \$3,475.06 \$3,641.57	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
11 PINEHURST BOULEVARD, CITY OF ALBANY	40.00-3-4	1995 1996 1997 1998	\$6,736.80 \$6,659.96 \$6,726.73 \$9,517.07	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404

		1999	\$8,045.65	
		2000	\$7,221.62	
		2001	\$7,737.49	
1120 TROY SCHENECTADY ROAD, TOWN OF COLONIE	18.-1-21	2004	\$585.86	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
1133 KINGS ROAD, TOWN OF COLONIE	28.1-1-1.2	2005	\$150.39	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		2007	\$151.35	
		2008	\$151.33	
		2009	\$150.30	
1135 KINGS ROAD, TOWN OF COLONIE	28.1-1-1.1	2005	\$169.51	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		2007	\$168.13	
		2008	\$167.22	
		2009	\$164.98	
1136 KINGS ROAD, TOWN OF COLONIE	16.3-2-10.2	2011	\$19.40	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
1219 KINGS ROAD, TOWN OF COLONIE	28.2-3-18	2012	\$161.45	These parcels which are owned by the

		2013	\$302.45	State of New York are real property tax exempt pursuant to RPTL § 404
		2014	\$11.45	
1250 KINGS ROAD, TOWN OF COLONIE	28.2-3-9	2008	\$198.17	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		2009	\$193.55	
129 HAMILTON STREET, CITY OF ALBANY	76.11-1-1	2002	\$397.38	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
130 KARNER ROAD, TOWN OF COLONIE	41.1-1-25.1	2013	\$302.76	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
132 SOUTH LAKE AVENUE, CITY OF ALBANY	76.5-1-2	2003	\$1,071.46	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
137 VFW DR ROAD, TOWN OF COLONIE	41.1-1-7	2001	\$0.25	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404

138 NEW SCOTLAND AVENUE, CITY OF ALBANY	76.5-1-9	1999 2000	\$2,514.12 \$1,244.77	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
146 KARNER ROAD, TOWN OF COLONIE	41.1-1-26	2001	\$6.35	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
167 ELK STREET, CITY OF ALBANY	65.81-5-1	2014	\$2,200.17	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
18 SOUTH LAKE AVENUE, CITY OF ALBANY	65.17-2-2	1996 2020	\$63.52 \$298.31	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
195 KARNER ROAD, CITY OF ALBANY	41.00-2-124	2010	\$447.12	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
21 MADISON AVENUE	41.00-2-102	1995 1996	\$4,964.90 \$4,890.14	These parcels which are owned by the State of New York

EXTENSION, CITY OF ALBANY		1997	\$2,506.90	are real property tax exempt pursuant to RPTL § 404
216 MORRIS ROAD, TOWN OF COLONIE	16.3-2-19	2013	\$293.31	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
221 ONTARIO STREET, CITY OF ALBANY	65.53-2-10	2002 2003	\$129.98 \$49.18	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
223 CENTRAL AVENUE, CITY OF ALBANY	65.63-2-53	2006	\$990.51	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
260 NEW KARNER ROAD, TOWN OF COLONIE	29.3-3-15.1	2009	\$156.51	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
267 NEW KARNER ROAD, TOWN OF COLONIE	41.1-1-4	2001	\$3.30	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404

278 NEW KARNER ROAD, TOWN OF COLONIE	29.3-3-7.1	2001	\$1.65	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
279 WESTERN AVENUE, CITY OF ALBANY	65.61-1-2	2001	\$306.29	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
2840 CURRY ROAD, TOWN OF COLONIE	16.3-1-10.1	2007 2008 2009	\$16.57 \$15.74 \$13.61	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
2844 CURRY ROAD, TOWN OF COLONIE	16.3-1-9	2007 2008 2009	\$2.38 \$2.31 \$1.21	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
2902 CURRY ROAD, TOWN OF COLONIE	16.3-1-38	2013	\$294.15	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
2910 CURRY ROAD, TOWN OF COLONIE	16.3-1-37	2013	\$293.63	These parcels which are owned by the State of New York

				are real property tax exempt pursuant to RPTL § 404
2918 CURRY ROAD, TOWN OF COLONIE	16.3-1-36	2011 2013 2014	\$2.01 \$1.84 \$0.84	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
2944 CURRY ROAD, TOWN OF COLONIE	16.3-1-30	2005 2007 2008 2009	\$14.97 \$14.15 \$13.45 \$11.49	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
301 SOUTHERN BOULEVARD, CITY OF ALBANY	87.5-2-1	1996	\$2.05	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
307 CORTLAND STREET, CITY OF ALBANY	64.66-2-81	1995 2001 2019	\$1,693.59 \$46.83 \$455.23	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
311 WESTERN AVENUE, CITY OF ALBANY	65.61-1-1	2000 2002	\$587.71 \$8,221.38	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404

337 SOUTHERN BOULEVARD, CITY OF ALBANY	87.5-3-1	2000	\$23,935.35	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
34 CATHERINE STREET, CITY OF ALBANY	76.65-1-18	1997 2004	\$46.16 \$162.10	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
353 BROADWAY, CITY OF ALBANY	76.11-2-5	1996 1997	\$1.39 \$2,671.18	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
397 DELAWARE AVENUE, TOWN OF BETHLEHEM	85.16-2-21	2016	\$298.54	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
422 BROADWAY, CITY OF ALBANY	76.42-3-31	2014 2015	\$450.67 \$459.44	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
446 WHITEHALL ROAD, CITY OF ALBANY	75.05-1-25.2	2016 2017	\$639.89 \$489.85	These parcels which are owned by the State of New York

		2019	\$22.25	are real property tax exempt pursuant to RPTL § 404
		2020	\$251.03	
		2021	\$466.76	
		2023	\$16.11	
51 PINEHURST BOULEVARD, CITY OF ALBANY	40.00-3-2	1997	\$9,242.06	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		1998	\$13,075.80	
		1999	\$11,054.16	
		2000	\$9,922.02	
		2001	\$10,630.77	
596 MANNING BOULEVARD, CITY OF ALBANY	65.11-1-2	2011	\$307.79	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		2012	\$165.92	
		2013	\$685.31	
		2014	\$478.71	
		2015	\$336.37	
		2016	\$256.13	
7 APOLLO ROAD, TOWN OF COLONIE	29.3-3-10.2	2007	\$155.84	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
		2008	\$155.59	
		2009	\$154.23	
70 KARNER ROAD, CITY OF ALBANY	40.00-3-16	2010	\$4,393.05	These parcels which are owned by the State of New York
		2011	\$4,393.05	

		2012	\$4,605.24	are real property tax exempt pursuant to RPTL § 404
73 EAGLE STREET, CITY OF ALBANY	76.11-1-5	2006	\$481.75	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
750 STATE STREET, CITY OF ALBANY	65.53-2-3	2001	\$1,064.47	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
OLD QUARRY ROAD, TOWN OF BETHLEHEM	120.00-2-20.2	2011	\$379.52	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404
RT 353, TOWN OF RENSSELAERVILLE	135.-1-24	2009	\$151.44	These parcels which are owned by the State of New York are real property tax exempt pursuant to RPTL § 404

, and

WHEREAS, The County Legislature in its capacity as the governing body of the Tax District has based upon said information provided to it by the Enforcing Officer determined that it is statutorily required to implement such cancellations and chargebacks of the above specified delinquent real property tax liens upon said real

property located within the Tax District which are owned by the State of New York, now, therefore, be it

RESOLVED, By the Albany County Legislature that the above specified delinquent tax liens on the above specified real property located within the Tax District owned by the State of New York are hereby cancelled and that the amount of any tax so cancelled shall be a charge upon the County to the extent of the County taxes that were so cancelled and upon the Cities and Towns or Special Districts thereof to the extent of the respective City, Town or Special District taxes that were so cancelled and that amounts so charged to Cities, Towns, and Special Districts shall be included in the next ensuing tax levy, and, be it further

RESOLVED, That the Clerk of the County Legislature is hereby directed to file a copy of this Resolution with said Enforcing Officer and to forward certified copies thereof to the other appropriate County Officials.