

00/00/20

RESOLUTION NO. \_\_\_\_\_

**AUTHORIZING THE CANCELLATION AND CHARGE BACK OF AN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON 166 THIRD STREET, CITY OF ALBANY**

Introduced: 00/00/20

By Audit and Finance Committee:

WHEREAS, the Director of the County Real Property Tax Services Agency has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer of the Albany County Tax District ("Tax District Enforcing Officer") that the three year time limit for use of the ordinary "correction of errors" process provided by Real Property Tax Law, §554 to cancel and charge back the amount credited or guaranteed by the Tax District in connection with the following unenforceable delinquent [pursuant to RPTL, §1138] *tax lien* which was returned to the Tax District for enforcement:

<u>City of Albany</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Charge Back Amount</u>	<u>Reason</u>
166 Third Street	65.65-2-44	2015 Property	\$267.42	The City School District of Albany owns this parcel appearing on the List of Delinquent Taxes. The District is a wholly exempt entity. The parcel is .24 acres of vacant residential land. It appears that due to a clerical error a tax was imposed on the property.

, and

WHEREAS, pursuant to Real Property Tax Law, §1138 the County Legislature in its capacity as the governing body of the Tax District is authorized to without time limit cancel and charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with delinquent real property tax liens returned to the

Tax District for enforcement as to which there is no practical method to enforce the collection of said delinquent tax liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, and

WHEREAS, the Tax District Enforcing Officer has as required by RPTL, §1138 (subds. 1 (a) and 2) duly issued and filed with the Albany County Clerk and the Clerk of the Albany County Legislature as the governing body of the Tax District a Certificate of Withdrawal of the above said parcel from the "In Rem" delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the said delinquent real property tax lien against it, and

WHEREAS, the County Legislature has based upon the information in this regard provided to it by the Tax District Enforcing Officer determined pursuant to RPTL, §1138 (subd. 6 (a)) that under the circumstances presented there no practical method to enforce the collection of the above said delinquent tax lien and that a supplementary proceeding to enforce collection of the tax involved would not be effective , it is therefore hereby

RESOLVED, that pursuant to RPTL, §1138 (subd.6(a)) the above said delinquent real property tax lien is hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue and within 10 days thereafter file with the Albany County Clerk a Certificate of Cancellation of the above said delinquent real property tax lien, and, be it further

RESOLVED, that the Tax District Enforcing Officer is pursuant to RPTL, §1138 (subd.6(c)) hereby authorized and directed to following the filing of said Certificate of Cancellation charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with the above said cancelled delinquent real property tax lien.

# CERTIFICATE OF WITHDRAWAL

(Real Property Tax Law, §1138 (subds.1, 2 and 3))

INDEX NO. 05148-16

TO THE ALBANY COUNTY CLERK:

PLEASE TAKE NOTICE that the following parcel of real property included on the List of Delinquent Taxes for the "In Rem" delinquent tax lien foreclosure proceeding filed by the County of Albany, New York, Tax District in your Office under the above Index No. on December 6, 20   covering the City of Albany in Albany County:

PARCEL No. 05418-16-000923  
OWNER(S) City School District of Albany  
ADDRESS 166 Third Street  
City of Albany  
TAX MAP No. 06506500020440000000

is hereby **WITHDRAWN** from said foreclosure proceeding by me for one or more of the following reasons (check all that apply):

☒ There is reason to believe that there may be a legal impediment to the enforcement of the tax lien(s) affecting said parcel.

☐ The tax lien(s) on said parcel has/have been canceled or is/are subject to cancellation pursuant to section 558 of the Real Property Tax Law.

☐ The enforcement of the tax lien(s) on said parcel has/have been stayed by the filing of a petition pursuant to the Bankruptcy Code of 1978 (Title 11 of the United States Code).

☐ If the Tax District were to acquire said parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be recovered by enforcing said tax lien(s).

ALBANY COUNTY CLERK  
6/29/07 - 6 PM 2:39  
RECEIVED

\_\_\_\_\_ The owner of said parcel has entered into an agreement to pay said tax lien(s) in installments pursuant to section 1184 of the Real Property Tax Law and has not defaulted thereon.

\_\_\_\_\_ Said parcel was included in the Petition for Foreclosure in said proceeding, but it has since been demonstrated to my satisfaction as Enforcing Officer that said parcel is residential or farm property, and as such, said parcel is not yet subject to inclusion in such a Petition.

The facts which render said parcel eligible for withdrawal from said proceeding are as follows: Unenforceable Tax

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PLEASE TAKE FURTHER NOTICE that pursuant to Real Property Tax Law, §1138 (sub. 2 (b) you are therefore required and directed to upon the filing of this Certificate of Withdrawal in your Office enter on said List of Delinquent Taxes the word "withdrawn" and the date of such filing opposite the description of said parcel.

PLEASE TAKE FURTHER NOTICE that pursuant to Real Property Tax Law, §1138 (subd. 3) the filing of this Certificate of Withdrawal has no effect upon the delinquent real property tax lien(s) against said parcel, or upon the notice of pendency of said proceeding as to said parcel, unless such lien(s) are canceled and, if said lien(s) are not canceled, said proceeding may be reinstated against said parcel.

DATED: September 30, 2020

TAX ENFORCING OFFICER  
COUNTY OF ALBANY, NEW YORK, TAX DISTRICT

  
SHAWN A. THELEN, Albany County  
Commissioner of Management and Budget

STATE OF NEW YORK  
COUNTY - albany  
CITY - Albany  
SWIS - 010100

2015 CITY TAX ROLL  
TAXABLE SECTION OF THE ROLL - 1  
PROPERTY LOCATION SEQUENCE  
UNIFORM PERCENT OF VALUE IS 109.47

PAGE 5748  
VALUATION DATE-JUL 01, 2014  
TAXABLE STATUS DATE-MAR 01, 2014

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	COUNTY	CITY
CURRENT OWNERS NAME	SCHOOL DISTRICT	LAND	TAX DESCRIPTION	TAXABLE VALUE	TAX AMOUNT
CURRENT OWNERS ADDRESS	PARCEL SIZE/GRID COORD	TOTAL	SPECIAL DISTRICTS		
----- 65.65-5-35-1552 -----					
65.65-5-35-1552	155 Third St	HOMESTEAD PARCEL		ACCT 31843	BILL173019
Brown Grace C	210 1 Family Res - CONDO	AGED - ALL 41800		6,600	11,100
155 Third St Unit #2	Albany 010100	4,400 CONDO C 51002		9,000	0
Albany, NY 12210	BANK 100	22,200 County Tax		6,600	24.01
	EAST-0655090 NRTH-0970230	City Tax		11,100	120.10
	DEED BOOK 2354 PG-509				
	FULL MARKET VALUE	20,280			
TOTAL TAX ---				144.11**	
DATE #1 02/01/15				DATE #2 07/31/15	
AMT DUE 72.06				AMT DUE 78.55	
----- 65.65-5-59 -----					
65.65-5-59	165 Third St	HOMESTEAD PARCEL		ACCT 10995	BILL173020
Coles Doris M	311 Res vac land	County Tax		3,700	13.46
232 FIRST St	Albany 010100	3,700 City Tax		3,700	40.03
ALBANY, NY 12210	FRNT 30.22 DPTH 138.00	3,700 WATRI Delinquent Water		166.31	MT 166.31
	EAST-0654780 NRTH-0970470				
	DEED BOOK 2711 PG-803				
	FULL MARKET VALUE	3,380			
TOTAL TAX ---				219.80**	
DATE #1 01/31/15				DATE #2 01/31/15	
AMT DUE 219.80				AMT DUE 219.80	
----- 65.65-2-44 -----					
X 65.65-2-44	166 Third St	NON-HOMESTEAD PARCEL		ACCT 10905	BILL173021
U.S. Bank, NA	330 Vacant comm	County Tax		15,000	54.57
School	Albany 010100	15,000 City Tax		15,000	212.85
Patricia J. Kapsch, VP	FRNT 75.00 DPTH 150.00				
60 Livingston Ave	EAST-0654650 NRTH-0970350				
St. Paul, MN 55107	DEED BOOK 2687 PG-766				
	FULL MARKET VALUE	13,702			
TOTAL TAX ---				267.42**	
DATE #1 01/31/15				DATE #2 01/31/15	
AMT DUE 267.42				AMT DUE 267.42	
----- 65.65-5-60 -----					
65.65-5-60	167 Third St	HOMESTEAD PARCEL		ACCT 10996	BILL173022
Coles Doris M	311 Res vac land	County Tax		6,600	24.01
232 FIRST St	Albany 010100	6,600 City Tax		6,600	71.41
ALBANY, NY 12210	FRNT 30.16 DPTH 108.00	6,600 WATRI Delinquent Water		166.31	MT 166.31
	EAST-0654760 NRTH-0970490				
	DEED BOOK 2711 PG-803				
	FULL MARKET VALUE	6,029			
TOTAL TAX ---				261.73**	
DATE #1 01/31/15				DATE #2 01/31/15	
AMT DUE 261.73				AMT DUE 261.73	

252  
415

**RECORD & RETURN TO:**

Jeffrey D. Honeywell, Esq.  
Honeywell Law Firm, PLLC  
3 Winners Circle, Suite 200  
Albany, New York 12205

Tax Map No.: 65.65-2-44  
Tax Billing Address: 166 Third Street  
Albany, New York  
N.Y.S. TAX: \$ -0-

**QUITCLAIM DEED**

*THIS INDENTURE* made the 14<sup>th</sup> day of September, Two Thousand ~~Sixteen~~<sup>17</sup>, BETWEEN

**NEW COVENANT CHARTER SCHOOL**, a not-for-profit education corporation organized and existing under the laws of the State of New York, with offices located at 1 Commerce Plaza, ALBANY, NY 12260,

*party of the first part, and*

**CITY SCHOOL DISTRICT OF ALBANY**, a City School District organized under the laws of the State of New York, with offices located at 1 Academy Park, Albany, New York 12207,

*party of the second part.*

**WITNESSETH** that the Party of the First Part, in consideration of ONE and 00/100 DOLLAR (\$1.00) lawful money of the United States, and other good and valuable consideration paid by the Party of the Second Part, does hereby remise, release and quitclaim unto the Party of the Second Part, the heirs or successors and assigns of the Party of the Second Part forever,

**ALL THAT CERTAIN LOT, PIECE OR PARCEL OF LAND**, with the buildings thereon, situate, lying and being on the south side of Third Street in the City of Albany, County of Albany and State of New York, more particularly bounded and described as follows:

**COMMENCING** at a point one hundred and nine (109) feet westerly from the intersection of the south line of Third Street with the west line of Lark Street, and extending westerly along the south line of Third Street seventy-five (75) feet; thence southerly parallel with the west line of Lark Street, one hundred and forty (140) feet; thence east parallel with Third Street seventy-five (75) feet; thence northerly parallel with Lark Street one hundred and forty (140) feet to the place of beginning.

**SUBJECT** to all enforceable building conditions restrictions, easements and covenants of record affecting the above described premises.

\* **BEING** the same premises conveyed to New Covenant Charter School by a deed from Jack Daskalakis and Stephen Roddy recorded in the Albany County Clerk's Office on August 9, 2001, in Liber 2687 of Deeds at Page 766.