



**DANIEL P. McCOY**  
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**MICHAEL McGUIRE**  
DIRECTOR

January 13, 2026

Honorable Joanne Cunningham, Chairperson  
Albany County Legislature  
112 State Street, Rm 710  
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll  
294A Colonie St, City of Albany, Tax Map Identification # 65.65-7-5

Dear Chairperson Cunningham,

The City of Albany Assessor, Mr. Trey Kingston, has submitted an Applications for Corrected Tax Roll to correct an erroneous 2025 school tax bill issued for 294A Colonie St, City of Albany, Tax Map Identification # 65.65-7-5.

On the 2025 assessment roll 294A Colonie St was assessed as a small commercial parking lot with a garage. However, due to an Error in Essential Fact as defined by NYS RPTL §550 (3)(a) the structures that were valued do not exist. The City of Albany had inspected the property and determined that the property is a vacant lot. The 2025-2026 school tax bill went unpaid and has been turned over to Albany County for collection. As the bill is not held by the County the Albany County Legislature has the authority to correct this erroneous bill.

Real Property Tax Law §554 allows for the correction of errors of essential fact the assessment and tax rolls. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize the reissue of corrected bill in the amount of \$121.94

Sincerely,

Michael McGuire, IAO, CCD  
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader  
Frank Mauriello, Minority Leader  
Rebekah Kennedy, Majority Counsel  
James Curran, Minority Counsel