



County of Albany

Harold L. Joyce
Albany County Office
Building
112 State Street - Albany,
NY 12207

Legislation Text

File #: TMP-7206, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

Description (e.g., Contract Authorization for Information Services):

Request to authorize the correction of the 2026 property tax bill of 48 N Pearl Street, City of Albany, Tax Map Identification Number 76.34-2-21

Date: 2/3/2026
Department: Real Property
Attending Meeting: Michael McGuire
Submitted By: Michael McGuire
Title: Director
Phone: 518-487-5292

Purpose of Request: Other (State if not Listed) Tax Bill Correction

CONTRACT TERMS/CONDITIONS:

Party Names and Addresses:
Enter text.

Term: (Start/end date or duration) Enter text.
Amount/Raise Schedule/Fee: Enter text.

BUDGET INFORMATION:

Is there a Fiscal Impact: Yes No
Anticipated in Budget: Yes No
Spreadsheet attached: Yes No

Source of Funding - (Percentages)

Federal: Enter text. County: Enter text.
State: Enter text. Local: Enter text.

County Budget Accounts:

Revenue Account and Line: Enter text.
Revenue Amount: Enter text.
Appropriation Account and Line: Enter text.
Appropriation Amount: Enter text.

ADDITIONAL INFORMATION:

Mandated Program/Service: Yes No
If Mandated, Cite Authority: NYS PRTL §550/554
Request for Bids / Proposals:

Competitive Bidding Exempt: Yes No
of Response(s): Enter text.
of MWBE: Enter text.
of Veteran Business: Enter text.
Bond Resolution No.: Enter text.
Apprenticeship Program Yes No

Previous requests for Identical or Similar Action:
Resolution/Law Number and Date: Enter text.

DESCRIPTION OF REQUEST: (state briefly why legislative action is requested)

The City of Albany Assessor, Mr. Trey Kingston, has submitted an Application for Corrected Tax Roll to correct an erroneous 2026 property tax bill issued for 48 North Pearl St, City of Albany, Tax Map Identification # 76.34-2-21.

The property in question is subject to a PILOT agreement with the City of Albany Industrial Development Agency. Pursuant to the PILOT agreement the property was to be granted a tax exemption and wholly exempt from real property taxes. This exemption was to start with the 2025 assessment roll. The exemption was not applied to the property and taxes were extended. This constitutes an Unlawful Entry Error as defined by NYS RPTL §550 (7) (a).

Real Property Tax Law §554 allows for the correction of unlawful entry errors on the assessment and tax rolls. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize the reissue of a corrected school tax bill and property tax bill in the amount of \$0.00.