

RESOLUTION NO. _____

AUTHORIZING CANCELLATION OF A 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: 00/00/25

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 .

WHEREAS, Real Property Tax Law, §404 statutorily 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 United States, and

WHEREAS, the Enforcing Officer has informed the Albany County Legislature that the following delinquent real property tax lien(s) upon real property located within the Tax District which is owned by the State of New York have been returned to the Tax District for enforcement,

<u>ALBANY COUNTY TAX DISTRICT</u>				
<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	331.75 151.18	These parcels which are owned by the State of New York are

		2006	152.11	statutorily real property tax exempt pursuant to RPTL §404
		2007	152.04	
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 statutorily real property tax exempt pursuant to RPTL §404
0 GAME FARM ROAD, TOWN OF NEW SCOTLAND	95.-3-59.10	2012	42.84	These parcels which are owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404
		2015	7.66	
		2016	117.02	
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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
0 ORCHARD STREET, TOWN OF BETHLEHEM	84.00-3-13.3	2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021	153.18 1.83 292.84 1.82 2.59 1.80 2.79 2.63 1.66 1.91 1.89	These parcels which are owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404
10 N HAWK STREET, CITY OF ALBANY	76.25-2-15	2000 206 2017 2020	293.53 497.98 277.01 306.02	These parcels which are owned by the State of New York are statutorily real property tax 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 statutorily 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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
11 PINEHURST BOULEVARD, CITY OF ALBANY	40.00-3-4	1995 1996 1997 1998 1999	6,736.80 6,659.96 6,726.73 9,517.07 8,045.65	These parcels which are owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404

		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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
		2009	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 statutorily 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 State of New York are statutorily real property tax exempt pursuant to RPTL §404
		2013	302.45	
		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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
	65.17-2-2	1996	63.52	These parcels which are owned

18 SOUTH LAKE AVENUE, CITY OF ALBANY		2020	298.31	by the State of New York are statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
21 MADISON AVENUE EXTENSION, CITY OF ALBANY	41.00-2-102	1995 1996 1997	4,964.90 4,890.14 2,506.90	These parcels which are owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404
216 MORRIS ROAD, TOWN OF COLONIE	16.3-2-19	213	293.31	These parcels which are owned by the State of New York are statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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

				statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
2944 CURRY ROAD, TOWN OF COLONIE	16.3-1-30	2005 2007 2009 2009	14.97 14.15 13.45 11.49	These parcels which are owned by the State of New York are statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
34 CATHERINE ST, 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 statutorily 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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
422 BROADWAY, CITY OF ALBANY	76.42-3-31	2014	450.67	These parcels which are owned

		2015	459.44	by the State of New York are statutorily real property tax exempt pursuant to RPTL §404
446 WHITEHALL ROAD, CITY OF ALBANY	75.05-1-25.2	2016	639.89	These parcels which are owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404
		2017	489.85	
		2019	22.25	
		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 statutorily 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 statutorily real property tax exempt pursuant to RPTL §404
		2012	165.92	
		2013	685.31	
		2014	478.71	
		2015	336.37	
		2016	256.13	
	29.3-3-10.2	2007	155.84	

7 APOLLO ROAD, TOWN OF COLONIE		2008 2009	155.59 154.23	These parcels which are owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404
70 KARNER ROAD, CITY OF ALBANY	40.00-3-16	2010 2011 2012	4,393.05 4,393.05 4,605.24	These parcels which are owned by the State of New York are statutorily 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 statutorily 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 statutorily 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 statutorily 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 statutorily 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 cancellation and chargeback of the above specified delinquent real property tax lien(s) upon said real property located within the Tax District which is/are owned by the State of New York, now, therefore be it

RESOLVED, that the above specified delinquent tax lien(s) on the above specified real property located within the Tax District owned by the State of New York is/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.