



DANIEL P. McCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
REAL PROPERTY TAX SERVICE AGENCY
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MICHAEL McGUIRE
DIRECTOR

January 27, 2023

Honorable Andrew Joyce, Chairman
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: RP-554 Application for Refund and Credit of Real Property Taxes
J & J 19 Idlewild Park, LLC
19 Idlewild Park, Town of Colonie – 44.15-1-34

Dear Chairman Joyce,

J & J 19 Idlewild Park, LLC has submitted an Application for Corrected Tax Roll to correct an erroneous 2023 property tax bill issued for 19 Idlewild Park, Colonie NY, Tax ID number 44.15-1-34.

The water consumption figures used for the computation of the Sewer Benefit Assessment Roll were incorrectly reported. The 2022 Sewer Operation and Debt tax lines were undercharged on the 2022 town and county tax bill. This issue was caused by the municipality using the previous year's water consumption figures (2020) instead of the most current water consumption figures (2021). Upon discovery of the undercharge the Town of Colonie provided a Tax Omission Notice Form to the owners of all affected properties. The notice, issued pursuant to RPTL §551-a, advised the property owners of the undercharge and advised the owners that the undercharge would be applied to their 2023 town and county tax bill. The notice also advised the owners of their right to appeal pursuant to RPTL §551-a (4).

J & J 19 Idlewild Park, LLC purchased 19 Idlewild Park on 3/29/2022. The Tax Omission Notice Form was mailed by the Town of Colonie on 9/30/2022. Due to a Town of Colonie error the notice was sent to the previous property owner instead of J & J 19 Idlewild Park, LLC. Because J & J 19 Idlewild Park, LLC was never sent the Tax Omission Notice Form they did not have the opportunity to execute their statutorily required due process right to dispute the omitted tax, a right provided by RPTL §551-a (4).

The omitted 2021 water/sewer charge should be removed from the 2023 property tax bill. Real Property Tax Law §554 allows for the correction of tax bills. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize that a corrected bill in the amount of \$4,227.23 be issued to J & J 19 Idlewild Park, LLC.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael McGuire', with a long horizontal flourish extending to the right.

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
Arnis Zilgme, Minority Counsel