



DANIEL P. McCOY
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COUNTY OF ALBANY
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MICHAEL McGUIRE
DIRECTOR

February 17, 2023

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

Re: Authorization to cancel and charge back unenforceable delinquent tax
217 & 219 Third St, City of Albany – SBL 65.65-1-13 & 65.65-1-14

Dear Chairman Joyce,

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. In reviewing the 2002 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a property owned by the City of Albany in error. Parcels 65.65-1-13 and 65.65-1-14 were conveyed to the City of Albany by deed 2676-341. The deed was recorded with the Albany County Clerk on 2/28/2001. Pursuant to RPTL §406 (1) property owned by a municipal corporation and located within the corporate limits of said municipality is exempt from real property taxation. As a matter of law the properties should have been wholly exempt on the 2001 assessment roll.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable lien on 217 & 219 Third Street pursuant to RPTL §1138 (6). Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany. The total amount of the chargeback is \$219.36.

Sincerely,

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

Enclosures:

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