



Daniel P. McCoy
County Executive

Maggie A. Alix
Director

COUNTY OF ALBANY
REAL PROPERTY TAX SERVICE AGENCY
112 State Street, Room 1340
ALBANY, NEW YORK 12207
OFFICE: (518) 487-5291
FAX: (518) 447-2503
www.albanycounty.com

January 30, 2020

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

Re: Authorization to cancel unenforceable delinquent real property tax liens on 46 Delaware Street in the City of Albany.

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. Damascus Pentacostal Church is a small religious corporation that owns property at 46 Delaware Street in the City of Albany. In response to a foreclosure judgement, the Church filed an Answer on the bases that the Church uses the property as a parsonage and real property owned by a religious corporation is statutorily exempt from taxation as a matter of law.

The County Attorney's office has proposed withdrawing the parcel from its foreclosure proceeding, legislatively cancel the tax liens as being unenforceable due to a legal impediment and charging back to the City the base amounts. The Finance Department filed the required Certificate of Withdrawal. The next step is to cancel the tax liens, enclosed within is supporting documentation.

Sincerely,

Maggie A. Alix

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Kevin Cannizzaro, Majority Counsel
Minority Counsel