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MICHAEL McGUIRE
DIRECTOR

February 3, 2026

Honorable Joanne Cunningham, Chairperson
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll
48 North Pearl Street, City of Albany – Tax Identification Number 76.34-2-21

Dear Chairperson Cunningham,

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.

Sincerely,

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
James Curran, Minority Counsel