



**DANIEL P. McCOY**  
COUNTY EXECUTIVE

COUNTY OF ALBANY  
REAL PROPERTY TAX SERVICE AGENCY  
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**MICHAEL McGUIRE**  
DIRECTOR

April 29, 2025

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

Re: Authorization to cancel and charge back unenforceable delinquent tax on New York State owned properties

Dear Chairperson Cunningham,

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. Upon review of the List of Delinquent Taxes, it became apparent that tax bills were imposed on properties owned by New York State. Property owned by the State of New York are statutorily real property tax exempt pursuant to RPTL §404.

I am requesting that the Albany County Legislature adopt a resolution canceling the unenforceable tax liens. Additionally, I am requesting that said resolution authorize the chargeback of all amounts credited and guaranteed by the tax liens.

In total 136 tax bills were identified as having been levied against property owned by the State of New York. These bills were issued between 1995 and 2023. The total amount of the unenforceable tax is \$209,237.20.

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