



# County of Albany

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NY 12207

## Legislation Text

File #: TMP-6504, Version: 1

### REQUEST FOR LEGISLATIVE ACTION

#### Description (e.g., Contract Authorization for Information Services):

Request to authorize the correction of the 2024 school tax bill of 157 Homestead Avenue, City of Albany, Tax Map Identification Number 64.35-2-31

Date: 4/1/2025  
Department: Real Property  
Attending Meeting: Michael McGuire  
Submitted By: Michael McGuire  
Title: Director  
Phone: 518-487-5292

Purpose of Request: Other (State if not Listed) Tax Bill Correction

### CONTRACT TERMS/CONDITIONS:

Party Names and Addresses:  
Enter text.

Term: (Start/end date or duration) Enter text.  
Amount/Raise Schedule/Fee: Enter text.

### BUDGET INFORMATION:

Is there a Fiscal Impact: Yes ☐ No ☒  
Anticipated in Budget: Yes ☐ No ☒  
Spreadsheet attached: Yes ☐ No ☒

### Source of Funding - (Percentages)

Federal: Enter text. County: Enter text.  
State: Enter text. Local: Enter text.

### County Budget Accounts:

Revenue Account and Line: Enter text.  
Revenue Amount: Enter text.  
Appropriation Account and Line: Enter text.  
Appropriation Amount: Enter text.

### ADDITIONAL INFORMATION:

Mandated Program/Service: Yes ☐ No ☒  
If Mandated, Cite Authority: Enter text.

**Request for Bids / Proposals:**

Competitive Bidding Exempt: Yes ☒ No ☐

# of Response(s): Enter text.

# of MWBE: Enter text.

# of Veteran Business: Enter text.

Bond Resolution No.: Enter text.

Apprenticeship Program Yes ☐ No ☒

**Previous requests for Identical or Similar Action:**

Resolution/Law Number and Date: Enter text.

**DESCRIPTION OF REQUEST:** (state briefly why legislative action is requested)

The Albany County Land Bank has submitted 1 Application for Corrected Tax Roll to correct erroneous 2024 school tax bill issued for 157 Homestead Ave, City of Albany, Tax Map Identification # 64.35-2-31.

The Albany County Land Bank was established under Article 16 of the NYS Not-For-Profit Corporations Law, the Land Bank Act. All property owned by the Albany County Land Bank is exempt from taxation upon acquisition of the property. The Albany County Land Bank acquired 157 Homestead Ave on 8/28/2024. Due to a unlawful entry error as defined under NYS RPTL §550 (7)(a) this wholly tax exempt property was entered on the taxable portion of the 2024 assessment roll and subsequent tax rolls.

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 corrected bill in the amount of \$0.00.