



DANIEL P. McCOY
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COUNTY OF ALBANY
REAL PROPERTY TAX SERVICE AGENCY
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MICHAEL McGUIRE
DIRECTOR

August 26, 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 Taxes - 231 Edwards Hill Road,
Town of Rensselaerville, Tax Map Number 172.-1-10.13/2

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 proposed resolution. Upon review of the List of Delinquent Taxes, it became apparent that tax bills were imposed on property owned by the County of Albany. Property owned by the County of Albany, located within the county and used for county purposes, is statutorily exempt from real property taxation pursuant to RPTL §406.

231 Edwards Hill Road, Tax Map Number 172.-1-10.13/2, is the site of a tower that is part of the Albany County Sheriff's 911 Public Safety Radio System and is used for emergency dispatch. The tower and associated equipment are owned by the Sheriff's Office and held for public use.

I am requesting that the Albany County Legislature adopt a resolution canceling the unenforceable tax liens. Additionally, I request that the resolution authorize the chargeback of all amounts credited and guaranteed by the tax liens. The total amount of the unenforceable tax is \$40,770.69.

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