



**DANIEL P. McCOY**  
COUNTY EXECUTIVE

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

May 27, 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  
AHA South End II Housing Dev Fund Corp. – 74 Morton Ave, City of Albany – SBL 76.56-2-10  
AHA South End II Housing Dev Fund Corp. – 86 Morton Ave, City of Albany – SBL 76.56-2-5

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. In reviewing the 2018 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on two tax exempt Albany Housing Authority properties in error. Parcels number 76.56-2-10 and 76.56-2-5, in the City of Albany are properties owned by the Albany Housing Authority, a public housing authority organized and existing pursuant to §52 of the Public Housing Law.

In 2018 a waste collection fee was extended against both properties. Pursuant to Public Housing Law §52 the properties are exempt from taxation and the fee should not have been levied on the 2018 city tax bill. Albany County has legal means to enforce this erroneous tax.

I am requesting that the County Legislature adopt a resolution canceling the unenforceable property tax lien against 74 Morton Avenue and 86 Morton Avenue. Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany. The total amount of the chargeback is \$1,014.30.

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