



DANIEL P. McCOY
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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 properties owned by the United States

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 the United States. Property owned by the United States are statutorily real property tax exempt pursuant to RPTL §400.

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 33 tax bills were identified as having been levied against property owned by the United States. These bills were issued between 1995 and 2023. The total amount of the unenforceable tax is \$12,692.24.

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