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January 29, 2021

Honorable Andrew Joyce, Chairman  
Albany County Legislature  
112 State Street, Rm 710  
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll  
62 Sand Creek Rd – Town of Guilderland  
Tax ID# 53.16-1-1

Dear Chairman Joyce,

Enclosed is an Application for Corrected Tax Roll, submitted by Mr. Mario Abate of Abate Estates, LLC.

Abate Estates, LLC purchased 62 Sand Creek Rd from The Bet Shraga Hebrew Academy of the Capital District, a tax exempt entity, on September 11, 2020. Abate Estates, LLC is not exempt from property taxes. NYS Real Property Tax Law Section 520(1) requires that when a non-exempt person, association or corporation take title of an exempt property, such property shall be immediately subject to taxation and is liable pro rata for the unexpired portion of the fiscal year and liable in full for taxes in any fiscal year subsequent to the date of transfer.

In the event that an exempt property transfers to a non-exempt owner NYS Real Property Tax Law Section 520(2) requires that the Assessor assess the property at its value as of the date of transfer. Due to a clerical error, as defined under NYS Real Property Tax Law 550(2), the assessed value was not updated on the 2020 final assessment roll. This error has resulted in an erroneous 2021 property tax bill and an erroneous pro rata tax levied against the property.

I recommend correcting the tax roll to reflect an amount due of \$14,910.71..

Sincerely,

  
Michael McGuire, Director  
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader  
Frank Mauriello, Minority Leader  
Kevin Cannizzaro, Majority Counsel  
Arnis Zilgme, Minority Counsel