

RESOLUTION NO. 547

**AUTHORIZING THE CANCELLATION, CHARGE BACK AND IMPOSITION OF AN ERRONEOUSLY LISTED UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON THE CORRECT PARCEL AS AN OMITTED TAX**

Introduced: 12/5/19

By Audit and Finance Committee:

WHEREAS, The Director of the County Real Property Tax Services Agency has indicated to the Tax District Enforcing Officer that the three year time period to use the ordinary "correction of errors" process provided by Real Property Tax Law §554 to cancel and charge back the amount credited or guaranteed by the Tax District in connection with the following unenforceable delinquent real property tax lien pursuant to RPTL §1138 which was returned to the Tax District for enforcement and to impose the amount thereof without interest or penalty upon the correct parcel as an omitted tax has expired and therefore cannot be used for such purpose with respect to the following lien:

<u>TOWN OF GUILDERLAND</u> City of Albany					
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year</u>	<u>Type Property Tax / School Tax</u>	<u>Charge Back Amount Property Taxes / School Taxes</u>	<u>Reason</u>
Point of Woods Drive, City of Albany	40.12-2-6	2014	Property	\$1,020.94	This parcel appearing on the List of Delinquent Taxes, located on common grounds of a condominium complex, had no land value or assessed value listed. Due to clerical error, the "-14" was omitted from the intended parcel which said tax was to be applied, Parcel 40.12-2-6.-14.

and

WHEREAS, Pursuant to Real Property Tax Law §1138 the County Legislature in its capacity as the governing body of the Tax District is authorized to without time

00/00/20

**RESOLUTION NO. \_\_\_\_\_**

**AUTHORIZING THE CANCELLATION, CHARGE BACK AND IMPOSITION OF AN  
ERRONEOUSLY LISTED UNENFORCEABLE DELINQUENT REAL PROPERTY TAX  
LIEN ON THE CORRECT PARCEL AS AN OMITTED TAX**

Introduced: 00/00/20

By Audit and Finance Committee:

WHEREAS, the Director of the County Real Property Tax Services Agency has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer of the Albany County Tax District ("Tax District Enforcing Officer") that the three year time limit for use of the ordinary "correction of errors" process provided by Real Property Tax Law, §554 to cancel and charge back the amount credited or guaranteed by the Tax District in connection with the following unenforceable delinquent pursuant to RPTL, §1138 which was returned to the Tax District for enforcement and to impose the amount thereof without interest or penalty upon the correct parcel as an omitted tax has expired and therefore cannot be used for such purpose with respect to the following lien:

<u>CITY OF ALBANY</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Charge Back Amount</u>	<u>Reason</u>
Point of Woods Drive, City of Albany	40.12-2-6	2014 Property	\$1,020.94	This parcel appearing on the List of Delinquent Taxes, which is located on the common grounds of a condominium complex, had no land value and assessed value listed. It appears that due to a clerical error the List import from the City had left off the "- 14". This tax was supposed to have been applied to Parcel 40.12-2-6.-14

, and

WHEREAS, pursuant to Real Property Tax Law, §1138 the County Legislature in its capacity as the governing body of the Tax District is authorized to without time limit cancel and charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with delinquent real property tax liens returned to the Tax District for enforcement as to which there is no practical method to enforce the collection of said delinquent tax liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, and

WHEREAS, the Tax District Enforcing Officer has as required by RPTL, §1138 (subds. 1 (a) and 2) duly issued and filed with the Albany County Clerk and the Clerk of the Albany County Legislature as the governing body of the Tax District a Certificate of Withdrawal of the above said parcel from the "In Rem" delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the said delinquent real property tax lien against it, and

WHEREAS, the County Legislature has based upon the information in this regard provided to it by the Tax District Enforcing Officer determined pursuant to RPTL, §1138 (subd. 6 (a)) that under the circumstances presented there no practical method to enforce the collection of the above said delinquent tax lien and that a supplementary proceeding to enforce collection of the tax involved would not be effective , it is therefore hereby

RESOLVED, that pursuant to RPTL, §1138 (subd.6(a)) the above said delinquent real property tax lien is hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue and within 10 days thereafter file with the Albany County Clerk a Certificate of Cancellation of the above said delinquent real property tax lien, and, be it further

RESOLVED, that the Tax District Enforcing Officer is pursuant to RPTL, §1138 (subd.6(c)) hereby authorized and directed to following the filing of said Certificate of Cancellation charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with the above said cancelled delinquent real property tax lien, and, be it further

RESOLVED, that the Assessor of the City of Albany is pursuant to RPTL, §554 hereby authorized and directed to add the amount of the above said cancelled delinquent real property tax lien charged back, without interest or penalty, to the correct property owner's next tax bill (Parcel 40.12-2-6.-14) as an "omitted tax", and, be it further

RESOLVED, That the Clerk of the County Legislature is hereby directed to file a copy of this Resolution with the Tax District Enforcing Officer and to forward certified copies thereof to the other appropriate County Officials.

# CERTIFICATE OF WITHDRAWAL

(Real Property Tax Law, §1138 (subds.1, 2 and 3))

INDEX NO. 2650-15

TO THE ALBANY COUNTY CLERK:

PLEASE TAKE NOTICE that the following parcel of real property included on the List of Delinquent Taxes for the "In Rem" delinquent tax lien foreclosure proceeding filed by the County of Albany, New York, Tax District in your Office under the above Index No. on June 1, 2015 covering the City of Albany in Albany County:

PARCEL No. 2650-15-0000004  
OWNER(S) Jeanne Beckmann  
ADDRESS Point of Woods Drive  
City of Albany  
TAX MAP No. 04001200020060000000

is hereby **WITHDRAWN** from said foreclosure proceeding by me for one or more of the following reasons (check all that apply):

☒ There is reason to believe that there may be a legal impediment to the enforcement of the tax lien(s) affecting said parcel.

☐ The tax lien(s) on said parcel has/have been canceled or is/are subject to cancellation pursuant to section 558 of the Real Property Tax Law.

☐ The enforcement of the tax lien(s) on said parcel has/have been stayed by the filing of a petition pursuant to the Bankruptcy Code of 1978 (Title 11 of the United States Code).

☐ If the Tax District were to acquire said parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be recovered by enforcing said tax lien(s).

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2015 OCT 23 AM 11:49  
ALBANY COUNTY CLERK

\_\_\_\_\_ The owner of said parcel has entered into an agreement to pay said tax lien(s) in installments pursuant to section 1184 of the Real Property Tax Law and has not defaulted thereon.

\_\_\_\_\_ Said parcel was included in the Petition for Foreclosure in said proceeding, but it has since been demonstrated to my satisfaction as Enforcing Officer that said parcel is residential or farm property, and as such, said parcel is not yet subject to inclusion in such a Petition.

The facts which render said parcel eligible for withdrawal from said proceeding are as follows: possible legal impediment

**PLEASE TAKE FURTHER NOTICE** that pursuant to Real Property Tax Law, §1138 (sub. 2 (b) you are therefore required and directed to upon the filing of this Certificate of Withdrawal in your Office enter on said List of Delinquent Taxes the word "withdrawn" and the date of such filing opposite the description of said parcel.

**PLEASE TAKE FURTHER NOTICE** that pursuant to Real Property Tax Law, §1138 (subd. 3) the filing of this Certificate of Withdrawal has no effect upon the delinquent real property tax lien(s) against said parcel, or upon the notice of pendency of said proceeding as to said parcel, unless such lien(s) are canceled and, if said lien(s) are not canceled, said proceeding may be reinstated against said parcel.

DATED: October 22, 2019

TAX ENFORCING OFFICER  
COUNTY OF ALBANY, NEW YORK, TAX DISTRICT

  
SHAWN A. THELEN, Albany County  
Commissioner of Management and Budget

Parcel Number	Tax Amount	Delinquent Water Amount	Delinquent Sewer Amount	Other Amount	Owner	Owner Address	City	STATE	ZIP
04001200020060000000	1020.94				Beckmann	2238 W Old State Rd.	Altamont	NY	12009

The information above was transmitted to Collections with the wrong parcel number

- \* Incorrect parcel - 40.12-2-6 - Point of Woods Condominium Common Ground
- \*\* Correct Parcel - 40.12-2-16.-14 - 14 Briarwood Terrace