

RESOLUTION NO. 405

AUTHORIZING CANCELLATION OF A CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON 231 EDWARDS HILL ROAD IN THE TOWN OF RENSSELAERVILLE AND CHARGE BACK OF THE AMOUNT CREDITED IN CONNECTION WITH SAID LIEN

Introduced: 10/14/25

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 real property tax lien which was returned to the Tax District for enforcement,

| <u>TOWN OF RENSSELAERVILLE</u> | | | | |
|--------------------------------|--------------------|-------------------------|---------------------------|--|
| <u>Parcel Location</u> | <u>Tax Map No.</u> | <u>Tax Lien Year(s)</u> | <u>Charge Back Amount</u> | <u>Legal Impediment</u> |
| 231 EDWARDS HILL ROAD | 172.-1-10.13/2 | 2019 Property Tax | 6,046.42 | This parcel which is owned by the County of Albany are statutorily real property tax exempt pursuant to RPTL § 406 |
| | | 2020 Property Tax | 6,281.70 | |
| | | 2021 Property Tax | 6,152.23 | |
| | | 2022 Property Tax | 5,958.34 | |
| | | 2023 Property Tax | 5,674.72 | |
| | | 2024 Property Tax | 5,281.04 | |
| | | 2025 Property Tax | 5,376.24 | |

, and

WHEREAS, The County Legislature in its capacity as the governing body of the Tax District has upon the advice of the Enforcing Officer determined that cancellation of said delinquent real property tax lien pursuant to RPTL § 558 (subd, 1) would be effective to accomplish such cancellation and chargeback, now, therefore be it

RESOLVED, By the Albany County Legislature, that pursuant to RPTL § 558 (subd, 1) the above specified delinquent tax lien on said parcel is hereby cancelled and the Enforcing Officer is directed to charge back to the municipal corporation within which said parcel is located any and all amounts credited or guaranteed to such corporation[s] by the Tax District in connection with said cancelled delinquent tax lien, and, be it further

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