

County of Albany

Harold L. Joyce Albany County Office Building 112 State Street - Albany, NY 12207

Legislation Text

| File #: TMP-2557, Version: 1 | | |
|---|--|--|
| REQUEST FOR LEGISLATIVE ACTION | | |
| Description (e.g., Contract Authorization for Information Services): Authorization to correct 1 tax bill issued to the Albany County Land Bank | | |
| Date: | 6/23/2021 | |
| Submitted By: | Michael McGuire | |
| Department: | Real Property Tax Service Agency | |
| Title: | Director | |
| Phone: | 518-487-5292 | |
| Department Rep. | | |
| Attending Meeting: | Michael McGuire | |
| Purpose of Request: | | |
| □ Adopting of Local Law □ Amendment of Prior Legislation □ Approval/Adoption of Plan/Procedure □ Bond Approval □ Budget Amendment □ Contract Authorization □ Countywide Services □ Environmental Impact/SEQR □ Home Rule Request □ Property Conveyance ☑ Other: (state if not listed) Bank | Authorization to correct 1 tax bill issued to the Albany County Land | |
| CONCERNING BUDGET AMENDMENTS | | |
| Increase/decrease category (choose a Contractual ☐ Equipment ☐ Fringe ☐ Personnel | all that apply): | |

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|--|--|
| ☐ Personnel Non-Individual ☐ Revenue | |
| Increase Account/Line No.: Source of Funds: Title Change: | Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text. |
| CONCERNING CONTRACT AUTHORI | <u>ZATIONS</u> |
| Type of Contract: ☐ Change Order/Contract Amendment ☐ Purchase (Equipment/Supplies) ☐ Lease (Equipment/Supplies) ☐ Requirements ☐ Professional Services ☐ Education/Training ☐ Grant ☐ Choose an item. ☐ Submission Date Deadline Click ☐ Settlement of a Claim ☐ Release of Liability ☐ Other: (state if not listed) | or tap to enter a date. Click or tap here to enter text. |
| Contract Terms/Conditions: | |
| Party (Name/address): Click or tap here to enter text. | |
| Additional Parties (Names/addresses): Click or tap here to enter text. | |
| Amount/Raise Schedule/Fee: Scope of Services: | Click or tap here to enter text. Click or tap here to enter text. |
| Bond Res. No.: Date of Adoption: | Click or tap here to enter text. Click or tap here to enter text. |
| CONCERNING ALL REQUESTS | |
| Mandated Program/Service: If Mandated Cite Authority: | Yes □ No ⊠ Click or tap here to enter text. |
| Is there a Fiscal Impact: Anticipated in Current Budget: | Yes □ No ⊠ Yes □ No ⊠ |

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County Budget Accounts:

Revenue Account and Line: Click or tap here to enter text. Revenue Amount: Click or tap here to enter text.

Appropriation Account and Line: Click or tap here to enter text. Appropriation Amount: Click or tap here to enter text.

Source of Funding - (Percentages)

Federal: Click or tap here to enter text.
State: Click or tap here to enter text.
County: Click or tap here to enter text.
Local: Click or tap here to enter text.

<u>Term</u>

Term: (Start and end date)

Click or tap here to enter text.

Click or tap here to enter text.

Impact on Pending Litigation Yes ☐ No ☐

If yes, explain: Click or tap here to enter text.

Previous requests for Identical or Similar Action:

Resolution/Law Number: Click or tap here to enter text. Date of Adoption: Click or tap here to enter text.

Justification: (state briefly why legislative action is requested)

The NYS Legislature passed a bill, effective December 28, 2018, that exempts real property of a land bank from taxation upon the date of transfer of title, notwithstanding the applicable taxable status date. The Land Bank acquired the property in question just before the 2021 property tax bills were issued.

According to Real Property Tax Law, the county legislature of any county shall direct the cancellation of any unpaid tax levied or imposed by such county where the lien of such tax is rendered permanently unenforceable. Pursuant to the legislation, and the administration of the Land Bank exemption, I recommend correcting the unlawful entries by cancelling the appropriate tax.