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COUNTY OF ALBANY
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MICHAEL McGUIRE
DIRECTOR

June 25, 2026

Honorable Joanne Cunningham, Chairperson
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: Request authorizing the cancellation of certain unenforceable delinquent tax liens
2 Eagle Street, City of Albany – SBL 76.26-3-28
4 Eagle Street, City of Albany – SBL 76.26-3-27
6 Eagle Street, City of Albany – SBL 76.26-3-26

Dear Chairperson Cunningham,

The three-year period for correcting this error through the ordinary correction of errors process has expired. Accordingly, enclosed for your review is a proposed resolution.

During a review of the 2019 List of Delinquent Taxes, it was discovered that property tax bills were erroneously imposed on three parcels owned by One Columbia Place Realty LLC. These parcels had been merged into a single tax parcel in 2017 and no longer existed as separate parcels in 2019. Despite the merger, the City of Albany extended water charges against the former parcels, resulting in tax liens being levied against properties that no longer existed as separate taxable entities.

Because the underlying parcels did not exist at the time the charges were imposed, the liens were improperly created and cannot be enforced.

Therefore, I am requesting that the County Legislature adopt the attached resolution, pursuant to RPTL § 1138(6), canceling the unenforceable tax liens against 2, 4, and 6 Eagle Street. In addition, I am requesting authorization to charge back to the City of Albany all amounts previously credited or guaranteed by the County with respect to these liens.

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