



# County of Albany

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

## Legislation Text

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**File #:** TMP-6568, **Version:** 1

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### **REQUEST FOR LEGISLATIVE ACTION**

#### **Description (e.g., Contract Authorization for Information Services):**

Authorization to cancel and charge back unenforceable delinquent taxes levied against 360 Whitehall Road, City of Albany, Tax ID # 75.10-1-1.3

Date: 4/29/2025  
Department: Real Property  
Attending Meeting: Michael McGuire  
Submitted By: Michael McGuire  
Title: Director  
Phone: 518-487-52922

Purpose of Request: Other (State if not Listed)  
delinquent taxes

Authorization to cancel and charge back unenforceable

### **CONTRACT TERMS/CONDITIONS:**

Party Names and Addresses:  
Enter text.

Term: (Start/end date or duration) Enter text.  
Amount/Raise Schedule/Fee: Enter text.

### **BUDGET INFORMATION:**

Is there a Fiscal Impact: Yes ☐ No ☒  
Anticipated in Budget: Yes ☐ No ☐  
Spreadsheet attached: Yes ☐ No ☐

### **Source of Funding - (Percentages)**

Federal: Enter text. County: Enter text.  
State: Enter text. Local: Enter text.

### **County Budget Accounts:**

Revenue Account and Line: Enter text.  
Revenue Amount: Enter text.  
Appropriation Account and Line: Enter text.  
Appropriation Amount: Enter text.

### **ADDITIONAL INFORMATION:**

Mandated Program/Service: Yes ☒ No ☐

If Mandated, Cite Authority: RPTL §558  
Request for Bids / Proposals:  
    Competitive Bidding Exempt: Yes ☐ No ☐  
    # of Response(s): Enter text.  
    # of MWBE: Enter text.  
    # of Veteran Business: Enter text.  
Bond Resolution No.: Enter text.  
Apprenticeship Program Yes ☐ No ☒

Previous requests for Identical or Similar Action:

Resolution/Law Number and Date: Enter text.

**DESCRIPTION OF REQUEST:** (state briefly why legislative action is requested)

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. In reviewing the 2018 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a tax exempt industrial development agency property in error. Parcel number 75.10-1-1.3, in the City of Albany is a property is owned by the 360 Whitehall Associates, L.P., a limited partnership organized and existing pursuant to §103 of the Private Housing Finance Law.

In 2018 360 Whitehall Rd was subject to a PILOT agreement with the City of Albany. 360 Whitehall Associates, L.P. paid their 2028 PILOT bill on 3/18/2019. Due to a clerical error the tax exemption was removed from the property on the 2018 assessment roll. Because of that error the 2018 school taxes were incorrectly levied against 360 Whitehall Associates, L.P.

I am requesting that the County Legislature adopt a resolution canceling the unenforceable property tax lien against 360 Whitehall Road. Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany. The total amount of the chargeback is \$209,335.68.