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MICHAEL McGUIRE
DIRECTOR

February 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
38 Ten Broeck Street, City of Albany – Tax Identification Number 65.82-1-14

Dear Chairperson Cunningham,

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 2019 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a property owned by the City of Albany in error. The parcel was conveyed to the City of Albany by deed 3126-1109. The deed was recorded with the Albany County Clerk on 02/10/2015.

Pursuant to RPTL §406 (1) property owned by a municipal corporation which is located within its corporate limits is exempt from real property taxation. As a matter of law the properties should have been wholly exempt starting with the 2015 assessment roll.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable liens on 38 Ten Broeck Street pursuant to RPTL §1138 (6). Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany.

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