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January 29, 2020

Honorable Andrew Joyce, Chairman  
Albany County Legislature  
112 State Street, Rm 710  
Albany, NY 12207

Re: Applications for Corrected Tax Roll – Albany County Land Bank

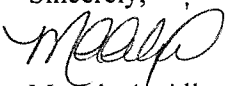
Dear Chairman Joyce,

Enclosed within are applications to correct multiple parcels. 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 majority of the parcels on December 23, 2019; on December 24, 2019, the deeds were recorded with the Albany County Clerk. The Towns did not received notice in time to make the properties wholly exempt prior to processing the 2020 property tax bills.

Two additional properties were transferred to the Land Bank after the enacted legislation. These two properties should have been exempted upon receiving the sales data and prior to the processing the 2020 property tax bills. The remaining five properties transferred to the Land Bank before December 28, 2018. The property did not become exempt up acquisition but became exempt as of the next taxable status day. These properties were to be exempt as of taxable state date, 2019.

Please see the enclosed spreadsheet for a more accurate account of the Land Bank parcels. Pursuant to the new legislation, and the administration of the Land Bank exemption, I recommend correcting the unlawful entries by cancelling the 2020 property tax.

Sincerely,



Maggie A. Alix

CC: Dennis Feeny, Majority Leader  
Frank Mauriello, Minority Leader  
Kevin Cannizzaro, Majority Counsel  
Minority Counsel