



County of Albany

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

Legislation Text

File #: TMP-7508, Version: 1

REQUEST FOR LEGISLATIVE ACTION

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

Requesting the authorization to cancel certain unenforceable delinquent tax liens against 2 Eagle Street Tax Identification Number 76.26-3-28, 4 Eagle Street Tax Identification Number 76.26-3-27, and 6 Eagle Street Tax Identification Number 76.26-3-27, all located within the City of Albany

Date: 6/25/2026
Department: Real Property
Attending Meeting: Michael McGuire
Submitted By: Michael McGuire
Title: Director
Phone: 518-487-5292

Purpose of Request: Other (State if not Listed)
pursuant to RPTL §1138

Adopt resolution to cancel unenforceable taxes

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:	Enter text.
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 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.