

RESOLUTION NO. 7

AUTHORIZING THE DIRECTOR OF THE REAL PROPERTY TAX SERVICES AGENCY TO APPROVE CERTAIN APPLICATIONS MADE FOR CORRECTION OF TAX ROLL ERRORS, REFUNDS, AND CREDITS OF TAXES DURING THE 2025 CALENDAR YEAR WITHOUT PRIOR AUDIT BY THE LEGISLATURE

Introduced: 1/5/26

By Cunningham:

WHEREAS, The Director of the Real Property Tax Service Agency has requested authorization to approve certain applications for correction of tax roll errors, refunds, and credits of taxes without prior audit and approval by this Honorable Body for the 2026 calendar year, and

WHEREAS, Real Property Tax Law §§ 554 (9), 556 (8), and 1532 (4) provide that applications for correction of tax roll errors, refunds, and credits of taxes in instances where the recommended correction, refund, or credit is \$2,500 or less may be decided by the Director of the Real Property Tax Service Agency without prior Legislative approval, now, therefore, be it

RESOLVED, By the Albany County Legislature that the Director of the Real Property Tax Service Agency is authorized to approve applications for corrections of tax roll errors, refunds, and credits of taxes with recommended corrected amounts not to exceed \$2,500 without Legislative approval for each application, pursuant to Real Property Tax Law §§ 554 (9), 556 (8), and 1532 (4), for the 2026 calendar year, and, be it further

RESOLVED, That pursuant to Real Property Tax Law § 554 (9), the Director of the Real Property Tax Service Agency shall prepare written reports of his or her investigation and recommendation for such applications, and shall follow the procedure which the Legislature would follow in making corrections, except where the Director denies a correction, in whole or in part, the Director shall provide to the Legislature the written report of the investigation and recommendation and both copies of the application, as well as the written reasons why the Director denied the application, and, be it further

RESOLVED, That pursuant to Real Property Tax Law § 556 (8), the Director of the Real Property Tax Service Agency shall prepare written reports of his or her investigation and recommendation for such applications, and shall follow the procedure which the Legislature would follow in making refunds or credits, except where the Director denies a refund or credit, in whole or in part, the Director shall provide to the Legislature the written report of the investigation and recommendation and both copies of the application, as well as the written reasons why the Director denied the application, and, be it further

RESOLVED, That on or before the fifteenth day of each month in calendar year 2026, the Director shall submit a report to the Legislature of the corrections, refunds, and credits processed by the Director pursuant to this enabling resolution during the preceding month which shall indicate the name of each recipient, the location of the property, justification for said request, and the amount requested, and, be it further

RESOLVED, That this authority granted to the Director of the Real Property Tax Services Agency shall be effective January 1, 2026 through December 31, 2026, and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.