



County of Albany

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Building
112 State Street - Albany,
NY 12207

Legislation Text

File #: TMP-6494, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

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

AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 453 DELAWARE AVENUE IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH SAID LIENS

Date: 03/27/2025
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) Cancellation of 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: RPTL 420- & RPTL 1138
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: 25-37

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 2015 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a property owned by the Church of God of Albany in error. 453 Delaware Avenue has been a functioning religious institution for over 100 years. The property should have been 100% exempt from real property taxes pursuant to RPTL §420-a.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable liens on 453 Delaware Avenue pursuant to RPTL §1138 (6).