



DANIEL P. McCOY  
COUNTY EXECUTIVE

COUNTY OF ALBANY  
DEPARTMENT OF MANAGEMENT AND BUDGET  
FINANCE DIVISION  
112 STATE STREET, ROOM 1340  
ALBANY, NEW YORK 12207-2021  
(518) 447-7070 - FAX (518) 447-5516  
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M. DAVID REILLY, JR.  
COMMISSIONER

JEFFREY NEAL  
DIRECTOR OF FINANCE

### MEMORANDUM

To: Greg Rutnik, Assistant County Attorney  
From: Jeff Neal, Director of Finance  
Date: March 28, 2023  
Re: 343 First Street, City of Albany, County Foreclosed Parcel

Mr. Phillip A. Oswald assertions in his March 14, 2023 communication regarding payments made by his client are incorrect, per review of the current public record:

Albany County has a long-standing policy to pay Real Property Tax bills on non-exempt County-owned parcels in January (Property) and September (School) each year.

In the specific instance of this inquiry, the County paid the September 2022 School Tax bills by check number 3134171 in the amount of \$105,470.28. That check was cashed by the Albany City School District in September 2022 and payments applied as directed by copies of the tax bills attached to that check.

According to our records, a sum of \$354.53 was applied in September 2022 to the 343 First Street parcel:

CITY OF ALBANY	343	FIRST ST	65.56-3-61	City of Albany	\$354.53
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Any duplicate payments received by Towns, Cities or School Districts on County foreclosed parcels are refunded to the payor by that tax office. If Mr. Albarracin has a cancelled check from September 2022 showing payment made to the Albany City School District, I can verify those funds were returned to him.

In regards to the second payment noted in Mr. Oswald's letter, the attached receipt from the County Tax Collections office notes receipt of payment by Legacy Title Service. That amount was previously removed from the amounts listed as due in our last communication.

**The total amount of Albany County extinguished and tax bills paid on this property pre-2023 is \$20,328.14 (Twenty-Thousand, Three-Hundred Twenty-eight dollars and 14 cents) as detailed in the chart below.**

343 First, County Owned Oct 2017--Issued/Extinguished Tax Bills			
Year	Property	School	Amount
2011-2016	\$14,390.70		\$14,390.70
2017	\$937.87	\$350.00	\$1,287.87
2018	\$832.80	\$350.00	\$1,182.80
2019	\$675.77	\$346.04	\$1,021.81
2020	\$597.17	\$352.77	
2021	\$1,004.68	\$353.22	\$1,357.90
2022	\$732.53	\$354.53	\$1,087.06
			\$20,328.14

Receipt record of the Legacy Title Payment in July 2021:

COUNTY OF ALBANY  
TAX BILLING RECEIPT 300394

07/06/21 12:46:                    2020 Real Estate  
CLERK : rhall  
PROPERTY: 06505600030610000000                    CUST #: 344136  
LOCATION: 343 FIRST ST

	PRINCIPAL	INTEREST
HIGH DWIGHT		
ALBANY PRO	216.35	43.27
ALBANY WAT	229.72	45.94
OTHER CHAR	77.76	15.55
5 PERCENT	26.19	0.00

Paid by/Ref:

# of Checks: 1	Check #: 0985	Check Amount:	654.78
		Cash Amount :	0.00
		Total Amount:	654.78
		Change Due :	0.00
		New Balance	0.00

RECEIPT OF TAXES    ALBANY COUNTY DIVISION OF TAXES

IF ANY PARCEL REMAINS SUBJECT TO ONE OR 06/30/21  
PAYMENT YOU HAVE MADE WILL NOT    344136  
HIGH DWIGHT  
252 GRAFTON ST  
BROOKLYN, NY 11212

Finally, I note that per the above referenced Policy and Procedures, the County has now paid and additional sum of \$563.67 due on this parcel for the 2023 Property Tax due in January 2023.