



DANIEL P. McCOY
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COUNTY OF ALBANY
REAL PROPERTY TAX SERVICE AGENCY
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MICHAEL McGUIRE
DIRECTOR

April 29, 2025

Honorable Joanne Cunningham, Chairperson
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: Authorization to cancel and charge back unenforceable delinquent taxes
360 Whitehall Associates, L.P. – 360 Whitehall Rd, City of Albany – SBL 75.10-1-1.3

Dear Chairperson Cunningham,

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 2018 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a tax exempt industrial development agency property in error. Parcel number 75.10-1-1.3, in the City of Albany is a property is owned by the 360 Whitehall Associates, L.P., a limited partnership organized and existing pursuant to §103 of the Private Housing Finance Law.

In 2018 360 Whitehall Rd was subject to a PILOT agreement with the City of Albany. 360 Whitehall Associates, L.P. paid their 2028 PILOT bill on 3/18/2019. Due to a clerical error the tax exemption was removed from the property on the 2018 assessment roll. Because of that error the 2018 school taxes were incorrectly levied against 360 Whitehall Associates, L.P.

I am requesting that the County Legislature adopt a resolution canceling the unenforceable property tax lien against 360 Whitehall Road. Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany. The total amount of the chargeback is \$209,335.68.

Sincerely,

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
James Curran, Minority Counsel