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AUTHORIZING THE CANCELLATION AND CHARGE BACK OF AN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON 99 CEDARVIEW LANE, TOWN OF COLONIE

Introduced: 00/00/20

By Audit and Finance Committee:

WHEREAS, the Director of the County Real Property Tax Services Agency has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer of the Albany County Tax District ("Tax District Enforcing Officer") that the three year time limit for use of the ordinary "correction of errors" process provided by Real Property Tax Law, §554 to cancel and charge back the amount credited or guaranteed by the Tax District in connection with the following unenforceable delinquent pursuant to RPTL, §1138 which was returned to the Tax District for enforcement,

Town of Colonie								
Parcel Location	Tax Map No.	<u>Tax Lien</u> <u>Year(s)</u>	Charge Back Amount	Reason				
99 Cedarview Ln.	32.3-1-7.1	2015 Property	\$29.44	This parcel appearing on the List of Delinquent Taxes, which is located on the common grounds of a condominium complex, had no land value and assessed value listed. It appears that due to a clerical error a sewer charge was imposed on the property.				

, and

WHEREAS, pursuant to Real Property Tax Law, §1138 the County Legislature in its capacity as the governing body of the Tax District is authorized to without time limit cancel and charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with delinquent real property tax liens returned to the

Tax District for enforcement as to which there is no practical method to enforce the collection of said delinquent tax liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, and

WHEREAS, the Tax District Enforcing Officer has as required by RPTL, §1138 (subds. 1 (a) and 2) duly issued and filed with the Albany County Clerk and the Clerk of the Albany County Legislature as the governing body of the Tax District a Certificate of Withdrawal of the above said parcel from the "In Rem" delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the said delinquent real property tax lien against it, and

WHEREAS, the County Legislature has based upon the information in this regard provided to it by the Tax District Enforcing Officer determined pursuant to RPTL, §1138 (subd. 6 (a)) that under the circumstances presented there no practical method to enforce the collection of the above said delinquent tax lien and that a supplementary proceeding to enforce collection of the tax involved would not be effective, it is therefore hereby

RESOLVED, that pursuant to RPTL, §1138 (subd.6(a)) the above said delinquent real property tax lien is hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue and within 10 days thereafter file with the Albany County Clerk a Certificate of Cancellation of the above said delinquent real property tax lien, and, be it further

RESOLVED, that the Tax District Enforcing Officer is pursuant to RPTL, §1138 (subd.6(c)) hereby authorized and directed to following the filing of said Certificate of Cancellation charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with the above said cancelled delinquent real property tax lien.

## CERTIFICATE OF WITHDRAWAL

(Real Property Tax Law, §1138 (subds.1, 2 and 3))

INDEX NO. <u>65419-16</u>

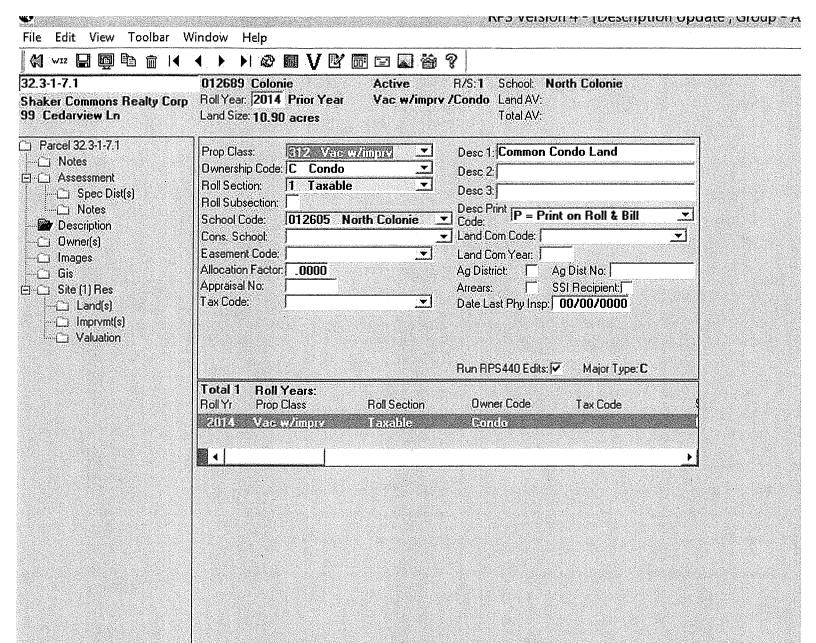
## TO THE ALBANY COUNTY CLERK:

PLEASE TAKE NOTICE that the following parcel of real property included on the List of Delinquent Taxes for the "In Rem" delinquent tax lien foreclosure proceeding filed by the County of Albany, New York, Tax District in your Office under the above Index No. on <u>December 14</u> , 20 16 covering the lown of Colonic in Albany County:								
PARCEL No. 03419-16-000204								
C1, $C$								
OWNER(S) Shaker Commons Kealty Cop								
ADDRESS 99 Cedarview Lane								
Town of Colonie								
TAX MAP No. 03200300010070010000								
is hereby WITHDRAWN from said foreclosure proceeding by me for one or more of the following reasons (check all that apply):								
X There is reason to believe that there may be a legal impediment to the enforcement of the tax lien(s) affecting said parcel.								
The tax lien(s) on said parcel has/have been canceled or is/are subject to cancellation pursuant to section 558 of the Real Property Tax Law.								
The enforcement of the tax lien(s) on said parcel has/have been stayed by the filing of a petition pursuant to the Bankruptcy Code of 1978 (Title 11 of the United States Code).								
If the Tax District were to acquire said parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be ecovered by enforcing said tax lien(s).								

The owner of said parcel has entered into an agreement to pay said tax lien(s) in installments pursuant to section 1184 of the Real Property Tax Law and has not defaulted thereon.									
Said parcel was included in the Petition for Foreclosure in said proceeding, but it has since been demonstrated to my satisfaction as Enforcing Officer that said parcel is residential or farm property, and as such, said parcel is not yet subject to inclusion in such a Petition.									
The facts which render said parcel eligible for withdrawal from said proceeding are as follows: Legal Impediant - Extrements Tax									
PLEASE TAKE FURTHER NOTICE that pursuant to Real Property Tax Law, §1138 (sub. 2 (b) you are therefore required and directed to upon the filing of this Certificate of Withdrawal in your Office enter on said List of Delinquent Taxes the word "withdrawn" and the date of such filing opposite the description of said parcel.									
PLEASE TAKE FURTHER NOTICE that pursuant to Real Property Tax Law, §1138 (subd. 3) the filing of this Certificate of Withdrawal has no effect upon the delinquent real property tax lien(s) against said parcel, or upon the notice of pendency of said proceeding as to said parcel, unless such lien(s) are canceled and, if said lien(s) are not canceled, said proceeding may be reinstated against said parcel.									
DATED: September 11, 20 20									
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TAY ENCORONG OFFICER									
TAX ENFORCING OFFICER COUNTY OF ALBANY, NEW YORK, TAX DISTRICT									
Al Al									
Draw / hele									
SHAWN A. THELEN, Albany County									
O ' in an of Management and Dudget									

## Town of Colonie General Tax Bill - 2015 Duplicate Tax Bill

Dimensions	-1-7.1 edarview Ln	. <b>90</b> Acres	Pr	op Class	312	05 North Col RES Vacan on Condo Lan	t Land
w 343A	er Commons Rea Watervliet Sha am, NY 12110					Bill M Roll Section Account Mortgage M Bank Co	No. No. ode
Levy Descr	iption		Ta	x Value		Tax Rate	Tax Amount
Albany Cour Alb Co Elec Town of Co Boght common Sewer a lan Sewer d del Latham wate	ct Chrgbk lonie Tax unity f.d. nd payment ot payment	2 42	FO .00UN 2.00U			5.620954 0.017422 3.592482 2.514692 12.620000 0.100000 0.282138	0.00 0.00 0.00 0.00 25.24 4.20 0.00
Payment Sch	nedule				Tax	Amount Due:	\$29.44
Due Date Penalty Total Due	01/31/2015 0.00 \$29.44	02/28/20 0. \$29.	29		2015 0.59 0.03		



Ready