



# County of Albany

Harold L. Joyce  
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Building  
112 State Street - Albany,  
NY 12207

## Legislation Text

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**File #:** TMP-2407, **Version:** 1

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### REQUEST FOR LEGISLATIVE ACTION

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

Authorization to correct twenty nine (29) tax bills issued to the Albany County Land Bank

Date: 3/26/2021  
Submitted By: Michael McGuire  
Department: Real Property Tax Service Agency  
Title: Director  
Phone: 518-487-5292  
Department Rep.  
Attending Meeting: Michael McGuire

**Purpose of Request:**

- ☐ Adopting of Local Law
  - ☐ Amendment of Prior Legislation
  - ☐ Approval/Adoption of Plan/Procedure
  - ☐ Bond Approval
  - ☐ Budget Amendment
  - ☐ Contract Authorization
  - ☐ Countywide Services
  - ☐ Environmental Impact/SEQR
  - ☐ Home Rule Request
  - ☐ Property Conveyance
  - ☐ Other: (state if not listed)
- the Albany County Land Bank

Authorization to correct twenty nine (29) tax bills issued to

### CONCERNING BUDGET AMENDMENTS

**Increase/decrease category (choose all that apply):**

- ☐ Contractual
- ☐ Equipment
- ☐ Fringe

- ☐ Personnel  
☐ Personnel Non-Individual  
☐ Revenue

Increase Account/Line No.: Click or tap here to enter text.  
Source of Funds: Click or tap here to enter text.  
Title Change: Click or tap here to enter text.

### **CONCERNING CONTRACT AUTHORIZATIONS**

#### **Type of Contract:**

- ☐ Change Order/Contract Amendment  
☐ Purchase (Equipment/Supplies)  
☐ Lease (Equipment/Supplies)  
☐ Requirements  
☐ Professional Services  
☐ Education/Training  
☐ Grant

Choose an item.

Submission Date Deadline Click or tap to enter a date.

- ☐ Settlement of a Claim  
☐ Release of Liability  
☐ Other: (state if not listed) Click or tap here to enter text.

#### **Contract Terms/Conditions:**

Party (Name/address):  
Click or tap here to enter text.

Additional Parties (Names/addresses):  
Click or tap here to enter text.

Amount/Raise Schedule/Fee: Click or tap here to enter text.  
Scope of Services: Click or tap here to enter text.

Bond Res. No.: Click or tap here to enter text.  
Date of Adoption: Click or tap here to enter text.

### **CONCERNING ALL REQUESTS**

Mandated Program/Service: Yes ☐ No ☒  
If Mandated Cite Authority: Click or tap here to enter text.

Is there a Fiscal Impact: Yes ☐ No ☒

Anticipated in Current Budget: Yes ☐ No ☒

County Budget Accounts:

Revenue Account and Line: Click or tap here to enter text.

Revenue Amount: Click or tap here to enter text.

Appropriation Account and Line: Click or tap here to enter text.

Appropriation Amount: Click or tap here to enter text.

Source of Funding - (Percentages)

Federal: Click or tap here to enter text.

State: Click or tap here to enter text.

County: Click or tap here to enter text.

Local: Click or tap here to enter text.

Term

Term: (Start and end date) Click or tap here to enter text.

Length of Contract: Click or tap here to enter text.

Impact on Pending Litigation

Yes ☐ No ☐

If yes, explain: Click or tap here to enter text.

Previous requests for Identical or Similar Action:

Resolution/Law Number: Click or tap here to enter text.

Date of Adoption: Click or tap here to enter text.

**Justification:** (state briefly why legislative action is requested)

Twenty nine (29) properties owned by the Albany County Land Bank have received tax bills. The NYS Legislature passed a bill, effective December 28, 2018, that exempts real property of a land bank from taxation upon the date of transfer of title, notwithstanding the applicable taxable status date. The Land Bank acquired the majority of the parcels just after the 2021 property tax billing.

According to Real Property Tax Law, the county legislature of any county shall direct the cancellation of any unpaid tax levied or imposed by such county where the lien of such tax is rendered permanently unenforceable. Pursuant to the legislation, and the administration of the Land Bank exemption, I recommend correcting the unlawful entries by cancelling the appropriate tax.