

RESOLUTION NO. 115

AUTHORIZING CANCELLATION OF UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 46 DELAWARE STREET IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH THEM

Introduced: 3/9/20

By Audit and Finance Committee:

WHEREAS, The Commissioner of the County Department of Management and Budget as Enforcing Officer (“Enforcing Officer”) of the County of Albany, New York, Tax District (“Tax District”) acting upon the advice of the County Department of Law has pursuant to RPTL §1138 (subds. 1 and 2) duly issued and filed with the County Clerk a Certificate of Withdrawal of the following parcel of real property from a proceeding brought by the Tax District pursuant to RPTL Article Eleven, Title 3, to foreclose the following delinquent real property tax liens affecting said parcel held by the Tax District on the ground there is a legal impediment to the enforcement of said liens:

<u>CITY OF ALBANY</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year and Type</u>	<u>Charge Back Amount</u>	<u>Legal Impediment</u>
46 Delaware Street, City of Albany	76.65-1-37	2013 Property 2013 School 2014 Property	\$ 732.38 \$1,441.67 \$ 693.73	This parcel is owned and being used by a religious corporation as its parsonage and is therefore by law exempt from real property taxation

and

WHEREAS, The County Legislature in its capacity as the governing body of the Tax District has upon the advice of the Enforcing Officer determined as required by RPTL 1138 (subd.6 (a)) that under the circumstances there is no practical method to enforce the collection of said delinquent tax liens against said parcel, and that a

supplementary proceeding to enforce their collection would not be effective, now, therefore be it

RESOLVED, That pursuant to RPTL §1138 (subd.6 (a)) the above specified delinquent tax liens on said parcel are hereby cancelled and the Enforcing Officer is directed to issue and within 10 days thereafter file with the County Clerk a Certificate of Cancellation of said liens, and, be it further

RESOLVED, That the Enforcing Officer is pursuant to RPTL §1138 (subd. 6(c)) hereby authorized to upon filing said Certificate of Cancellation of said liens with the County Clerk charge back to those municipal corporations within which said parcel is located any and all amounts credited or guaranteed to such corporations by the Tax District in connection with said cancelled delinquent tax liens, and, be it further

RESOLVED, That the Clerk of the County Legislature is hereby directed to file a copy of this Resolution with said Enforcing Officer and to forward certified copies thereof to the other appropriate County Officials.