



County of Albany

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

Legislation Text

File #: TMP-2290, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

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

Authorization to correct erroneous 2021 tax bill in the Town of Colonie

Date: 2/1/2021
Submitted By: Michael McGuire
Department: Real Property Tax Service Agency
Title: Director
Phone: 518-487-5292
Department Rep.
Attending Meeting: Click or tap here to enter text.

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)

Authorization to correct erroneous 2021 tax bill in the Town of Colonie

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)

Abate Estates, LLC purchased 62 Sand Creek Rd from The Bet Shraga Hebrew Academy of the Capital District, a tax exempt entity, on September 11, 2020. Abate Estates, LLC is not exempt from property taxes. NYS Real Property Tax Law Section 520(1) requires that when a non-exempt person, association or corporation take title of an exempt property, such property shall be immediately subject to taxation and is liable pro rata for the unexpired portion of the fiscal year and liable in full for taxes in any fiscal year subsequent to the date of transfer.

In the event that an exempt property transfers to a non-exempt owner NYS Real Property Tax Law Section 520(2) requires that the Assessor assess the property at its value as of the date of transfer. Due to a clerical error, as defined under NYS Real Property Tax Law 550(2), the assessed value was not updated on the 2020 final assessment roll. This error has resulted in an erroneous 2021 property tax bill and an erroneous pro rata tax levied against the property.

I recommend correcting the tax roll to reflect an amount due of \$14,910.71.