



DANIEL P. McCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
REAL PROPERTY TAX SERVICE AGENCY
112 SATE STREET, ROOM 1340
ALBANY, NEW YORK 12207
OFFICE: (518) 487-5291
FAX: (518) 447-2503
www.albanycounty.com

MICHAEL McGUIRE
DIRECTOR

April 1, 2022

Honorable Andrew Joyce, Chairman
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: Authorization to cancel and charge back unenforceable delinquent tax
25 Delaware Ave, City of Albany – SBL 76.31-4-3

Dear Chairman Joyce,

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 1995 List of Delinquent Taxes, it became apparent that a sewer and water fee was imposed on a property in error. Parcel number 76.31-4-3, in the City of Albany, is a property owned by the City of Albany, a municipal corporation. At the time of lien the property was held for public use, housing Senior Services of Albany. Under RPLT §406 (1) property owned by a municipal corporation within its corporate limits held for public use is exempt from taxation and exempt from special ad valorem levies and specials assessments. Furthermore, RPLT §558 (1) authorizes the County Legislature to cancel any tax lien where the tax is rendered permanently unenforceable by operation of the provisions of any statute.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable property tax lien on 25 Delaware Ave pursuant to RPTL §558 (1). 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 \$470.23.

Sincerely,

Michael McGuire, Director
Real Property Tax Service Agency

Enclosures:

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
Arnis Zilgme, Minority Counsel