

## RESOLUTION NO. 145

### **AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 217 THIRD STREET AND 219 THIRD STREET IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH SAID LEINS**

Introduced: 4/10/23

By Audit and Finance Committee:

WHEREAS, The Commissioner of the 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 parcels 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 parcels held by the Tax District on the ground there is a legal impediment to the enforcement of said liens:

<u>CITY OF WATERVLIET</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>
217 Third St, City of Albany	65.65-1-13	2002 Property Tax	\$117.49	This parcel is owned by the City of Albany, a municipal corporation, and located within the corporate limits of the City of Albany. Pursuant to RPTL §406 (1) the property is exempt from real property taxation
219 Third St, City of Albany	65.65-1-14	2002 Property Tax	\$101.87	This parcel is owned by the City of Albany, a municipal

				corporation, and located within the corporate limits of the City of Albany. Pursuant to RPTL §406 (1) the property is exempt from real property taxation
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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 liens against said parcels, and that a supplementary proceeding to enforce their collection would not be effective, now, therefore be it

RESOLVED, By the Albany County Legislature that pursuant to RPTL 1138 (subd.6 (a)) said liens on said parcels 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 parcels are located any and all amounts credited or guaranteed to such corporations by the Tax District in connection with said cancelled 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.