## **RESOLUTION NO. 364**

## AMENDING RESOLUTION NO. 393 FOR 1995 REGARDING A TAX SEARCH FEE

Introduced: 10/13/20 By Law and Audit and Finance Committees:

WHEREAS, By Resolution No. 393 for 1995, this Honorable Body authorized the Albany County Finance Department to charge a fee of \$25 for performing tax searches, and

WHEREAS, New York State Real Property Tax Law, Article 11, Title 3 extinguishes all delinquent taxes due as a condition of County Ownership, and

WHEREAS, Albany County continues to make Towns and Cities whole for unpaid taxes at the end of each warrant period, giving the County sole authority over any unpaid amounts due, and

WHEREAS, The County Disposition Plan, adopted by Resolution No. 29 for 2019, allows for transfer of tax foreclosed parcels to the Albany County Land Bank Corporation, by adopted resolutions, free and clear of taxes and liens, and

WHEREAS, Chapter 483 of the Laws of 2018 exempts land bank parcels from taxation immediately upon acquisition by the land bank, and

WHEREAS, The Commissioner of Management and Budget has requested an amendment regarding the tax search fee as applied to the Albany County Land Bank, now, therefore, be it

RESOLVED, By the Albany County Legislature that Resolution No. 393 for 1995 is hereby amended as follows:

After the First Resolved Clause, Add:

"RESOLVED, That the County's Tax Enforcement Officer is directed to provide certification that tax foreclosed parcels sold by the Albany County Land Bank are free and clear of taxes, liens and other fees, waiving the above referenced \$25.00 per search fee, and, be it further"

## and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.