



County of Albany

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

Legislation Text

File #: TMP-3165, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

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

Requesting resolution to refund overpayment of 2022 & 2021 tax bills for 1867 Central Ave, Town of Colonie

Date: 2/28/2022
Submitted By: Michael McGuire
Department: Real Property Tax Service Agency
Title: Director
Phone: 518-487-5292
Department Rep.
Attending Meeting: Michael McGuire

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) Refund of tax bill overpayment

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)

Upon the request of SASI Properties LLC, the Town of Colonie conducted a review of the sewer benefit assessment of 1867 Central Ave for the assessment roll years 2019-2021. Errors were discovered on the 2019-2021 assessment rolls and the associated 2020, 2021, & 2022 municipal tax bills. In total the Town of Colonie erroneously overcharged 1867 Central Ave, Albany \$8,430.54.

Due to an clerical error, as defined under NYS RPTL §550 (2)(e), the incorrect sewer benefits assessment units were used in determining the tax bill. Real Property Tax Law §550 (2)(e) provides for the correction of clerical errors made on the tax roll. I recommend that the Albany County Legislature approve the correction to the tax roll and authorize the refund of \$5,831.51.

The 2020 general tax bill included a sewer benefit assessment error, however SASI Properties LLC is not eligible for a refund of these taxes as they did not pay the 2020 tax bill. SASI Properties LLC purchased 1867 Central Ave on 1/16/2021. The 2020 general tax bill was paid by the previous owner, Fred-EI Rental Corp. NYS RPTL § 556 (1)(a) only permits refunds to the payer of tax bills. Therefor I recommend that the application for 2020 be denied.