

DANIEL P. McCOY
County Executive

Maggie A. Alix
Director

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

June 30, 2020

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


Re: Applications for Corrected Tax Roll – Albany County Land Bank

Dear Chairman Joyce,

Please refer to the enclosed spreadsheet for a list of Land Bank corrections. The NYS Legislature passed a bill, effective December 28, 2018, that exempts real property of a land bank from taxation upon the date of transfer of title, notwithstanding the applicable taxable status date. The Land Bank acquired the majority of the parcels just before the 2020 property tax billing.

Unpaid water, sewer, trash fees, demolition fees and all other municipal charges lose their identity as such and become real property taxes when levied. According to Real Property Tax Law, the county legislature of any county shall direct the cancellation of any unpaid tax levied or imposed by such county where the lien of such tax is rendered permanently unenforceable. Pursuant to the legislation, and the administration of the Land Bank exemption, I recommend correcting the unlawful entries by cancelling the appropriate tax.

Sincerely,



Maggie A. Alix

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Majority Counsel
Minority Counsel