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MICHAEL McGUIRE
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August 6, 2025

Honorable Joanne Cunningham, Chairperson
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll
35 N First St, City of Albany, Tax Map Identification # 65.12-1-4

Dear Chairperson Cunningham,

The City of Albany Assessor, Mr. Trey Kingston, has submitted 2 Applications for Corrected Tax Roll to correct an erroneous 2024 school tax bill and an erroneous 2025 property tax bill issued for 35 N First St, City of Albany, Tax Map Identification # 65.12-1-4.

The property in question is owned by the Ninth Ward Memorial and Service League Inc., as subsidiary of the North Albany American Legion, Post No. 1610. The North Albany American Legion, Post No. 1610 created Ninth Ward Memorial and Service League Inc. and transferred 35 N First St to Ninth Ward Memorial and Service League Inc. on 3/27/2024. The City of Albany Assessor's office incorrectly removed the property tax exemption granted to 35 N First St. The property is eligible for an exemption pursuant to NYS RPTL §452. §452 authorizes an exemption for property owned and used by veteran's posts and associations.

Due to a unlawful entry error as defined under NYS RPTL §550 (7)(a) this wholly tax exempt property was entered on the taxable portion of the 2024 assessment roll and subsequent tax rolls.

Real Property Tax Law §554 allows for the correction of unlawful entry errors on the assessment and tax rolls. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize the reissue of a corrected school tax bill and property tax bill in the amount of \$0.00.

Sincerely,

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
James Curran, Minority Counsel