



Daniel P. McCoy
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June 22, 2021

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

Re: RP-554 Application for Corrected Tax Roll – Albany County Land Bank

Dear Chairman Joyce,

Please refer to the enclosed Application for Corrected Tax Roll from the Albany County Land Bank. 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 property in question just before the 2021 property tax bills were issued.

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,

Michael McGuire, Director
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
Arnis Zilgme, Minority Counsel