



County of Albany

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

Legislation Text

File #: TMP-7244, Version: 1

REQUEST FOR LEGISLATIVE ACTION

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

Request to authorize the cancellation of certain unenforceable delinquent tax liens against 38 Ten Broeck Street, City of Albany, Tax Identification Number 65.82-1-14

Date: 02/25/2026
Department: Real Property
Attending Meeting: Michael McGuire
Submitted By: Michael McGuire
Title: Director
Phone: 518-487-5292

Purpose of Request: Other (State if not Listed) Cancellation of unenforceable tax

CONTRACT TERMS/CONDITIONS:

Party Names and Addresses:
Enter text.

Term: (Start/end date or duration) Enter text.
Amount/Raise Schedule/Fee: Enter text.

BUDGET INFORMATION:

Is there a Fiscal Impact: Yes No
Anticipated in Budget: Yes No
Spreadsheet attached: Yes No

Source of Funding - (Percentages)

Federal: Enter text. County: Enter text.
State: Enter text. Local: Enter text.

County Budget Accounts:

Revenue Account and Line: Enter text.
Revenue Amount: Enter text.
Appropriation Account and Line: Enter text.
Appropriation Amount: Enter text.

ADDITIONAL INFORMATION:

Mandated Program/Service: Yes No
If Mandated, Cite Authority: §1138 (6)
Request for Bids / Proposals:

Competitive Bidding Exempt: Yes No
of Response(s): Enter text.
of MWBE: Enter text.
of Veteran Business: Enter text.
Bond Resolution No.: Enter text.
Apprenticeship Program Yes No

Previous requests for Identical or Similar Action:
Resolution/Law Number and Date: Enter text.

DESCRIPTION OF REQUEST: (state briefly why legislative action is requested)

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. In reviewing the 2019 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a property owned by the City of Albany in error. The parcel was conveyed to the City of Albany by deed 3126-11095. The deed was recorded with the Albany County Clerk on 02/10/2015.

Pursuant to RPTL §406 (1) property owned by a municipal corporation which is located within its corporate limits is exempt from real property taxation. As a matter of law the properties should have been wholly exempt starting with the 2015 assessment roll.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable liens on 38 Ten Broeck Street pursuant to RPTL §1138 (6). Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany.