



# County of Albany

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

## Legislation Text

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**File #:** TMP-4032, **Version:** 1

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### REQUEST FOR LEGISLATIVE ACTION

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

Request to authorize the correction of the 2023 property tax bill of 19 Idlewild Park, Town of Colonie - SBL 44.15-1-34

Date: 1/27/2023  
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) Requesting resolution to correct a tax bill

### 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)

J & J 19 Idlewild Park, LLC has submitted an Application for Corrected Tax Roll to correct an erroneous 2023 property tax bill issued for 19 Idlewild Park, Colonie NY, Tax ID number 44.15-1-34.

The water consumption figures used for the computation of the Sewer Benefit Assessment Roll were incorrectly reported. The 2022 Sewer Operation and Debt tax lines were undercharged on the 2022 town and county tax bill. This issue was caused by the municipality using the previous year's water consumption figures (2020) instead of the most current water consumption figures (2021). Upon discovery of the undercharge the Town of Colonie provided a Tax Omission Notice Form to the owners of all affected properties. The notice, issued pursuant to RPTL §551-a, advised the property owners of the undercharge and advised the owners that the undercharge would be applied to their 2023 town and county tax bill. The notice also advised the owners of their right to appeal pursuant to RPTL §551-a (4).

J & J 19 Idlewild Park, LLC purchased 19 Idlewild Park on 3/29/2022. The Tax Omission Notice Form was mailed by the Town of Colonie on 9/30/2022. Due to a Town of Colonie error the notice was sent to the previous property owner instead of J & J 19 Idlewild Park, LLC. Because J & J 19 Idlewild Park, LLC was never sent the Tax Omission Notice Form they did not have the opportunity to execute their statutorily required due process right to dispute the omitted tax, a right provided by RPTL §551-a (4).

The omitted 2021 water/sewer charge should be removed from the 2023 property tax bill. Real Property Tax Law §554 allows for the correction of tax bills. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize that a corrected bill in the amount of \$4,227.23 be issued to J & J 19 Idlewild Park, LLC.

