

County of Albany

112 State Street Albany, NY 12207

Legislation Text

File #: TMP-1735, Version: 1			
REQUEST FOR LEGISLATIVE ACTION			
Description (e.g., Contract Authorization for Information Services): Authorization to Correct Tax Roll - Land Bank Parcel in Cities of Albany, Watervliet, Towns of Berne, Coeymans, Colonie, Rensselaerville			
Date:	June 30, 2020		
Submitted By:	Maggie A. Alix		
Department:	Real Property Tax Service Agency		
Title:	Director		
Phone:	518-487-5291		
Department Rep.			
Attending Meeting:	Maggie A. Alix		
Purpose of Request:			
 □ Adopting of Local Law □ Amendment of Prior Legislation □ Approval/Adoption of Plan/Proced □ Bond Approval □ Budget Amendment □ Contract Authorization □ Countywide Services □ Environmental Impact/SEQR □ Home Rule Request □ Property Conveyance ☑ Other: (state if not listed) Watervliet and Towns of Berne, Coeymans CONCERNING BUDGET AMENDING	Authorization to correct the tax rolls in the Cities of Albany and , Colonie, Rensselaerville for Land Bank parcels.		
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Increase/decrease category (choc ☐ Contractual	эѕе ан тат арргу):		
☐ Equipment			
☐ Fringe			
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☐ Personnel ☐ Personnel Non-Individual ☐ Revenue	
Increase Account/Line No.: Source of Funds: Title Change:	Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text.
CONCERNING CONTRACT AUTHORI	<u>ZATIONS</u>
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 ☐ Settlement of a Claim ☐ Release of Liability ☐ Other: (state if not listed)	or tap to enter a date. 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: Scope of Services:	Click or tap here to enter text. Click or tap here to enter text.
Bond Res. No.: Date of Adoption:	Click or tap here to enter text. Click or tap here to enter text.
CONCERNING ALL REQUESTS	
Mandated Program/Service: If Mandated Cite Authority:	Yes □ No ⊠ Click or tap here to enter text.
Is there a Fiscal Impact:	Yes ⊠ No □

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Anticipated in Current Budget:	Yes □ No ⊠	
County Budget Accounts: Revenue Account and Line: Revenue Amount:	Click or tap here to enter text. Click or tap here to enter text.	
Appropriation Account and Line: Appropriation Amount:	Click or tap here to enter text. Click or tap here to enter text.	
Source of Funding - (Percentages) Federal: State: County: Local:	Click or tap here to enter text.	
<u>Term</u> Term: (Start and end date) Length of Contract:	Click or tap here to enter text. 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.

<u>Justification</u>: (state briefly why legislative action is requested)

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.