



# County of Albany

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Building  
112 State Street - Albany,  
NY 12207

## Legislation Text

File #: TMP-6776, Version: 1

### REQUEST FOR LEGISLATIVE ACTION

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

Request to correct the 2024 school tax bill and 2025 property tax bill of 35 N First Street, City of Albany, Tax Map Identification Number 65.12-1-4

Date: 8/6/2025  
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) Tax Bill Correction

### 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: Enter text.

**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 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.