

## RESOLUTION NO. 473

### **AUTHORIZING THE CANCELLATION AND CHARGE BACK OF AN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON 166 THIRD STREET (TAX MAP NO. 65.65-2-44) IN THE CITY OF ALBANY**

Introduced: 12/7/20

By Audit and Finance Committee:

WHEREAS, the Director of the County Real Property Tax Services Agency has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer of the Albany County Tax District ("Tax District Enforcing Officer") that the three year time limit for use of the ordinary "correction of errors" process provided by Real Property Tax Law §554 to cancel and charge back the amount credited or guaranteed by the Tax District in connection with the following unenforceable delinquent [pursuant to RPTL §1138] tax lien which was returned to the Tax District for enforcement:

City of Albany				
Parcel Location	Tax Map No.	Tax Lien Year(s)	Charge Back Amount	Reason
166 Third Street	65.65-2-44	2015 Property	\$267.42	The City School District of Albany owns this parcel appearing on the List of Delinquent Taxes. The District is a wholly exempt entity. The parcel is .24 acres of vacant residential land. It appears that due to a clerical error a tax was imposed on the property.

,and

WHEREAS, pursuant to Real Property Tax Law §1138 the County Legislature in its capacity as the governing body of the Tax District is authorized to without time limit cancel and charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with delinquent real property tax liens returned to the Tax District for enforcement as to which there is no practical method to enforce the collection of said delinquent tax liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, and

WHEREAS, the Tax District Enforcing Officer has as required by RPTL §1138 (subds. 1 (a) and 2) duly issued and filed with the Albany County Clerk and the Clerk of the Albany County Legislature as the governing body of the Tax District a Certificate of Withdrawal of the above said parcel from the "In Rem" delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the said delinquent real property tax lien against it, and

WHEREAS, the County Legislature has based upon the information in this regard provided to it by the Tax District Enforcing Officer determined pursuant to RPTL §1138 (subd. 6 (a)) that under the circumstances presented there no practical method to enforce the collection of the above said delinquent tax lien and that a supplementary proceeding to enforce collection of the tax involved would not be effective, now, therefore, be it

RESOLVED, By the Albany County Legislature, that pursuant to RPTL §1138 (subd.6(a)) the above said delinquent real property tax lien is hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue and within 10 days thereafter file with the Albany County Clerk a Certificate of Cancellation of the above said delinquent real property tax lien, and, be it further

RESOLVED, That the Tax District Enforcing Officer is pursuant to RPTL §1138 (subd.6(c)) hereby authorized and directed to following the filing of said Certificate of Cancellation charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with the above said cancelled delinquent real property tax lien, and be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.