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**MICHAEL McGUIRE**  
DIRECTOR

November 29, 2021

Honorable Andrew Joyce, Chairman  
Albany County Legislature  
112 State Street, Rm 710  
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll  
Church of God and Saints of Christ  
151 Jay St – 76.24-6-81  
153 Jay St – 76.24-6-82

Dear Chairman Joyce,

The Assessor for the City of Albany, Mr. Trey Kingston, submitted an Application for Corrected Tax Roll to correct the erroneous 2020 school tax bills and the 2021 property tax bills for 151 & 153 Jay St – 76.24-6-81 & 76.24-6-82 respectively. Due to an error school tax bills and property tax bills were issued. The properties should have been wholly exempt from taxation pursuant NYS RPTL §420-a. Due to an Unlawful Entry error, as defined under NYS RPTL §550(7)(a), the exempt properties were incorrectly entered on the taxable portion of the 2020 City of Albany Assessment, the 2020 City School District of Albany Tax Roll, and the 2021 City of Albany Tax Roll.

Real Property Tax Law §550(7)(a) allows for the correction of Unlawful Entry errors made on the tax roll. I recommend that the Albany County Legislature approve the correction to the tax rolls and correct the erroneous tax bills.

Sincerely,

Michael McGuire, Director  
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader  
Frank Mauriello, Minority Leader  
Rebekah Kennedy, Majority Counsel  
Arnis Zilgme, Minority Counsel