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M. DAVID REILLY, JR.  
COMMISSIONER

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March 5, 2025

Honorable Joanne Cunningham  
Albany County Legislature  
112 State Street, Room 710  
Albany, NY 12207

RE: Amendment to the County's "Disposition Plan for Real Property Acquired by Albany County Through the 'In Rem' Delinquent Real Property Tax Foreclosure Process" (Disposition Plan)

Dear Chairperson Cunningham,

The United States Supreme Court decision in *Tyler v Hennepin County, Minnesota*, 598 U.S. 631 (2023) and April 2024 amendments to the NYS Real Property Tax Law (RPTL) Via Article VII Budget Bills require the County to adopt changes to the Disposition Plan adopted in 2019.

Nothing contained in this proposed Disposition Plan prohibits consideration of sales which the County has determined in its sole judgement and discretion will best benefit the public use or community benefit of the people of the County under RPTL §1166.

However, this 2025 Disposition Plan language limits litigation risks as the County proceeds as prescribed under the amended RPTL by prioritizing public sales where parcels have potential equity above the extinguished taxes.

I will be available at the Audit and Finance Committee meeting, and for any other questions that may arise related to this matter.

Respectfully Submitted,

Jeff Neal, Director of Finance

cc Dennis Feeney, Majority Leader  
Frank Mauriello, Minority Leader  
Rebekah Kennedy, Esq. Majority Counsel  
James Curran, Esq. Minority Counsel