



**DANIEL P. McCOY**  
COUNTY EXECUTIVE

COUNTY OF ALBANY  
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**MICHAEL McGUIRE**  
DIRECTOR

March 21, 2024

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

Re: Request authorizing the cancellation of certain unenforceable delinquent tax liens  
450 Central Avenue, City of Albany – SBL 65.45-1-7

Dear Chairperson Cunningham,

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. In reviewing the 2018 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a property owned by the United States Postal Service in error. Parcel 65.45-1-7 were conveyed to the United States Postal Service by deed 2380-1137. The deed was recorded with the Albany County Clerk on 12/29/1988. Pursuant to RPTL §400 (1) property owned by an agency of the government of the United States is exempt from real property taxation. As a matter of law the properties should have been wholly exempt starting with the 1989 assessment roll.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable liens on 450 Central Avenue pursuant to RPTL §1138 (6). Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany.

Sincerely,

Michael McGuire, IAO, CCD  
Real Property Tax Service Agency

Enclosures:

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