



**DANIEL P. McCOY**  
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**MICHAEL McGUIRE**  
DIRECTOR

February 7, 2024

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

Re: RP-556 Application for Refund or Credit of Real Property Taxes  
Wayne Holmes  
120 Krumkill Rd, City of Albany, Tax ID #64.61-3-1

Dear Chairperson Cunningham,

The City of Albany, Mr. Trey Kingston, has submitted an Application for Refund or Credit of Real Property Taxes for the Mr. Wayne Holmes, owner of 120 Krumkill Rd, City of Albany NY, Tax ID number 64.61-3-1.

An Error of Essential Fact defined by RPTL §550 (3) (b), has occurred. Physical improvements made to 120 Krumkill Rd which did not exist as of taxable status date 2023 were incorrectly valued as taxable real property. The 2023 assessment roll incorrectly valued a partial construct home as being completed.

Real Property Tax Law §554 allows for the correction of Errors of Essential Fact made on the assessment and tax roll. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize the refund of \$3,931.08.

Sincerely,

Michael McGuire, IAO, CCD  
Real Property Tax Service Agency

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