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AUTHORIZING CANCELLATION OF A CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON PROPERTIES OWNED BY THE ALBANY COUNTY LAND BANK WITHIN THE COUNTY AND CHARGE BACK OF THE AMOUNT CREDITED IN CONNECTION WITH SAID LIEN

Introduced: 00/00/25

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 real property tax lien which was returned to the Tax District for enforcement,

Albany County Tax District

Parcel Location	Tax Map No.	Tax Lien Year(s)	Charge Back Amount	<u>Legal</u> <u>Impediment</u>
CEDAR GROVE ROAD, TOWN OF NEW SCOTLAND	1191-14	2019 Property Tax	337.42	This parcel is a real property tax exempt land bank owned property (NPC §1608-a)
CR 101, TOWN OF COEYMANS	1432-14	2019 Property Tax	384.99	This parcel is a real property tax exempt land bank owned property (NPC §1608-a)
49 PARK AVE, CITY OF ALBANY	76.49-6- 65	2022 School Tax	372.26	This parcel is a real property tax

2022 Property Tax

2021 School Tax

235.79

370.88

exempt land bank owned

property

		2020 School Tax 2019 School Tax	370.41 364.34	(NPC §1608-a)
133 BROAD STREET, CITY OF ALBANY	76.73-4- 12	2019 Property Tax	188.97	This parcel is a real property tax exempt land bank owned property (NPC §1608-a)
151 BROAD STREET, CITY OF ALBANY	76.73-4- 21	2020 Property Tax	341.74	This parcel is a real property tax exempt land bank owned property (NPC §1608-a)

, and

WHEREAS, the County Legislature in its capacity as the governing body of the Tax District has upon the advice of the Enforcing Officer determined that cancellation of said delinquent real property tax lien pursuant to RPTL §558 (subd, 1) would be effective to accomplish such cancellation and chargeback, now, therefore be it

RESOLVED, that pursuant to RPTL §558 (subd, 1) the above specified delinquent tax lien on said parcel is hereby cancelled and the Enforcing Officer is directed to charge back to the municipal corporation within which said parcel is located any and all amounts credited or guaranteed to such corporation[s] by the Tax District in connection with said cancelled delinquent tax lien, and, be it further

RESOLVED, That the Clerk of the County Legislature is hereby directed to file a copy of this Resolution with said Enforcing Officer and to forward certified copies thereof to the other appropriate County Officials.