

RESOLUTION NO. 235

AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON PROPERTIES OWNED BY THE UNITED STATES LOCATED WITHIN THE COUNTY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH SAID LIENS

Introduced: 6/9/25

By Audit and Finance Committee:

WHEREAS, The County Department of Law has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer (“Enforcing Officer”) of the Albany County Tax District (“Tax District”) that Real Property Tax Law § 558 governing the cancellation of void taxes requires that: “the County Legislature of any County shall direct the cancellation of any unpaid tax levied or imposed by such County against property of the United States where it is determined that the lien of such tax cannot be enforced; that the County Legislature of any County shall also direct the cancellation of any unpaid tax levied or imposed by such County where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute; that the amount of any tax so cancelled shall be a charge upon the County to the extent of the County taxes that were so cancelled and upon the cities and towns or special districts thereof to the extent of the respective City, Town or Special District taxes that were so cancelled; and, that amounts so charged to Cities, Towns and Special districts shall be included in the next ensuing tax levy”, and

WHEREAS, Real Property Tax Law § 400 provides that real property owned by the United States shall be exempt from taxation, except as otherwise provided by the laws of the United States, and

WHEREAS, The Enforcing Officer has informed the Albany County Legislature that the following delinquent real property tax liens upon real property located within the Tax District which is owned by the United States have been returned to the Tax District for enforcement:

ALBANY COUNTY TAX DISTRICT

<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Charge Back Amount</u>	<u>Legal Impediment</u>
1130 CENTRAL AVENUE, TOWN OF COLONIE	53.11-1-14	1995	\$256.16	These parcels which are owned by the United States are real property tax exempt pursuant to RPTL § 400
		1996	\$274.83	
		1999	\$64.48	
		2002	\$248.45	
		2005	\$680.13	
		2005	\$283.43	
211 ORANGE STREET, CITY OF ALBANY	65.81-2-39	2013	\$585.69	These parcels which are owned by the United States are real property tax exempt pursuant to RPTL § 400
		2014	\$295.11	
		2015	\$302.32	
		2016	\$152.32	
		2017	\$152.31	
		2018	\$151.31	
		2019	\$152.32	
		2020	\$376.79	
		2021	\$144.47	
		2023	\$326.48	

215 ORANGE STREET, CITY OF ALBANY	65.81-2-41	2013	\$1,030.75	These parcels which are owned by the United States are real property tax exempt pursuant to RPTL § 400
		2014	\$317.31	
		2015	\$954.20	
		2016	\$825.67	
		2017	\$981.14	
		2018	\$174.63	
		2019	\$175.63	
		2020	\$400.14	
		2021	\$166.70	
		2023	\$376.71	
747 BROADWAY, CITY OF ALBANY	65.83-1-27	2016	\$460.80	These parcels which are owned by the United States are real property tax exempt pursuant to RPTL § 400
		2019	\$8.68	
		2020	\$664.03	
		2021	\$275.87	
		2023	\$1,103.38	
76 OSBORNE STREET, CITY OF ALBANY	76.56-4-5	2008	\$150.00	These parcels which are owned by the United States are real property tax exempt pursuant to RPTL § 400
		2016	\$180.00	

, and

WHEREAS, The County Legislature in its capacity as the governing body of the Tax District has based upon said information provided to it by the Enforcing Officer determined that it is statutorily required to implement such cancellations and chargebacks of the above specified delinquent real property tax liens upon said real property located within the Tax District which is/are owned by the United States, now, therefore, be it

RESOLVED, By the Albany County Legislature, that the above specified delinquent tax liens on the above specified real property located within the Tax District owned by the United States is/are hereby cancelled and that the amounts of any tax so cancelled shall be a charge upon the County to the extent of the County taxes that were so cancelled and upon the Cities and Towns or Special Districts thereof to the extent of the respective City, Town or Special District taxes that were so cancelled and that amounts so charged to Cities, Towns and Special Districts shall be included in the next ensuing tax levy, 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.