



Daniel P. McCoy
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January 20, 2021

Honorable Andrew Joyce, Chairman
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll
Kropp Rd, Westerlo NY
Tax ID# 137.-2-5.3

Dear Chairman Joyce,

The Town of Westerlo Assessor, Mr. Garth Slocum, submitted an Application for Corrected Tax Roll to correct the 2021 property tax bill. Prior to taxable status date 2020 all physical improvements were removed. Unfortunately, the Town of Westerlo failed to update their assessment information to reflect this change on the 2020 Final Assessment Roll. The 2021 property tax bill was issued before this error was discovered.

Real Property Tax Law 550(3)(a) deems this type of error as an Error in Essential Fact. I recommend that the Albany County Legislature approve the correction to the Tax Roll so that the tax bill reflect the corrected tax of 267.50.

Sincerely,

Michael McGuire, Director
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Kevin Cannizzaro, Majority Counsel
Arnis Zilgme, Minority Counsel