

**RESOLUTION NO. 233**

**AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON PROPERTIES OWNED BY THE ALBANY COUNTY LAND BANK 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 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 has ended 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 liens which were returned to the Tax District for enforcement:

<u>Albany County Tax District</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Charge Back Amount</u>	<u>Legal Impediment</u>
CEDAR GROVE ROAD, TOWN OF NEW SCOTLAND	119.-1-14	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	143.-2-14	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 exempt Land Bank-owned property (NPC § 1608-a)
		2022 Property Tax	\$235.79	
		2021 School Tax	\$370.88	
		2020 School Tax	\$370.41	
		2019 School Tax	\$364.34	
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 liens pursuant to RPTL § 558(1) would be effective to accomplish such cancellations and chargebacks, now, therefore, be it

RESOLVED, By the Albany County Legislature, that pursuant to RPTL § 558(1) the above specified delinquent tax liens on said parcels are hereby cancelled and the Enforcing Officer is directed to charge back to the municipal corporations within which said parcels are located any and all amounts credited or guaranteed to such corporation(s) by the Tax District in connection with said cancelled delinquent tax liens, 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.