



**DANIEL P. McCOY**  
COUNTY EXECUTIVE

COUNTY OF ALBANY  
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**MICHAEL McGUIRE**  
DIRECTOR

February 19, 2025

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

Re: RP-554 Application for Corrected Tax Roll  
Victory Christian Church  
29 Vly Rd, Town of Colonie, Tax ID # 29.15-2-13.1

Dear Chairperson Cunningham,

The Town of Colonie Assessor, Mr. Ron Monfils, has submitted an Application for Corrected Tax Roll for the benefit of Victory Christian Church, owners of 29 Vly Rd, Town of Colonie NY, Tax ID # 29.15-2-13.1.

Due to an Unlawful Entry error, as defined under NYS RPRL §550 (7) (a) the tax exempt Victory Christian Church owned property incorrectly appeared in the taxable portion of the assessment roll. Victory Christian Church purchased 29 Vly Rd from Capital Church Inc. on 7/2/2024, both organizations are exempt from real property taxes. Upon their acquisition Victory Christian Church applied for an Tax Exemption for Nonprofit Organizations - Mandatory Class, pursuant to RPTL 420-a. RPTL 420-a permits an exempt owner to keep a tax exemption when a property transfers from one exempt owner to another. The property should not have received a 2025 tax bill.

Real Property Tax Law §554 allows for the correction of Unlawful Entry errors made on the assessment and tax roll. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize the reissue of a corrected 2025 property tax bill in the amount \$0.00.

Sincerely,

Michael McGuire, IAO, CCD  
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader  
Frank Mauriello, Minority Leader  
Rebekah Kennedy, Majority Counsel  
James Curran, Minority Counsel