



DANIEL P. McCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
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MICHAEL McGUIRE
DIRECTOR

December 9, 2024

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

Re: Request authorizing the cancellation of certain unenforceable delinquent tax liens
562 Clinton Avenue, City of Albany – SBL 65.55-2-20

Dear Chairperson Cunningham,

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. In reviewing the 2017 List of Delinquent Taxes, it became apparent that a property tax bill was imposed on a property owned by the Church of Jesus Christ in error. 562 Clinton Avenue has been a functioning religious institution for over 100 years. Due to a clerical error made on the 2016 and 2017 assessment rolls the property was granted a 99% exemption from real property taxes. The property should have been 100% exempt from real property taxes pursuant to RPTL §420-a.

Given the information provided, I am requesting that the County Legislature adopt a resolution canceling the unenforceable liens on 562 Clinton Avenue pursuant to RPTL §1138 (6). Additionally, I am requesting that said resolution authorize a chargeback of all amounts credited or guaranteed to the City of Albany.

Sincerely,

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

Enclosures:

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
Arnis Zilgme, Minority Counsel