

RESOLUTION NO. 297

AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 76 OSBORNE STREET IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH SAID CANCELLED LIENS

Introduced: 5/13/24

By Audit and Finance Committee:

WHEREAS, The Commissioner of the County Department of Management and Budget as Enforcing Officer (“Enforcing Officer”) of the County of Albany, New York, Tax District (“Tax District”) acting upon the advice of the County Department of Law has pursuant to RPTL § 1138 (subs. 1 and 2) duly issued and filed with the County Clerk a Certificate of Withdrawal of the following parcel of real property from a proceeding brought by the Tax District pursuant to RPTL Article Eleven, Title 3, to foreclose the following delinquent real property tax liens affecting said parcel held by the Tax District on the ground there is a legal impediment to the enforcement of said liens:

<u>CITY OF ALBANY</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year and Type</u>	<u>Charge Back Amount</u>	<u>Legal Impediment</u>
76 Osborne Street, City of Albany	76.56-4-5	2006 Property Tax	\$679.11	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2008 Property Tax	\$737.41	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the

				United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2010 Property Tax	\$326.13	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2011 Property Tax	\$14,945.22	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2012 Property Tax	\$1,146.15	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt

				from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2013 Property Tax	\$1,468.66	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2014 Property Tax	\$1,277.67	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2015 Property Tax	\$1,335.17	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2016 Property Tax	\$1,516.46	This parcel is owned by the Secretary of

				Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2017 Property Tax	\$193.06	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2018 Property Tax	\$193.06	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2019 Property Tax	\$897.94	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States.

				Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2020 Property Tax	\$1,257.11	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2021 Property Tax	\$796.74	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
76 Osborne Street, City of Albany	76.56-4-5	2022 Property Tax	\$484.55	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.

76 Osborne Street, City of Albany	76.56-4-5	2023 Property Tax	\$2,203.53	This parcel is owned by the Secretary of Housing and Urban Development, an agency of the government of the United States. Pursuant to RPTL §400 (subd.1) the property is exempt from real property taxation.
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WHEREAS, The Albany County Legislature in its capacity as the governing body of the Tax District has upon the advice of the Enforcing Officer determined as required by RPTL 1138 (subd.6 (a)) that under the circumstances there is no practical method to enforce the collection of said liens against said parcel, and that a supplementary proceeding to enforce their collection would not be effective, now, therefore, be it

RESOLVED, By the Albany County Legislature, that pursuant to RPTL 1138 (subd.6 (a)) said liens on said parcel are hereby cancelled and the Enforcing Officer is directed to issue and within 10 days thereafter file with the County Clerk a Certificate of Cancellation of said liens, and, be it further

RESOLVED, That the Enforcing Officer is pursuant to RPTL 1138 (subd. 6(c)) hereby authorized to upon filing said Certificate of Cancellation of said liens with the County Clerk charge back to those municipal corporations within which said parcel is located any and all amounts credited or guaranteed to such corporations by the Tax District in connection with said cancelled liens, and, be it further

RESOLVED, That the Clerk of the Albany 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.