

RESOLUTION NO. 200

AUTHORIZING THE CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 453 DELAWARE AVENUE IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH SAID LIENS

Introduced: 5/12/25

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 (subds. 1 and 2), duly issued and filed with the Clerk of the governing body of the Tax District and 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 upon said parcel held by the Tax District on the ground there is a legal impediment to the enforcement of said liens:

CITY OF ALBANY				
<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>
453 Delaware Avenue, City of Albany	75.68-2-1	2015 Property Tax	\$366.80	This parcel is owned and being used by a religious corporation as its church and is therefore by law pursuant to RPTL 420-A exempt from real property taxation
		2016 Property Tax	\$3,029.43	
		2018 School Tax	\$36,122.02	
		2019 Property Tax	\$22,315.11	
		2019 School Tax	\$35,035.33	
		2020 Property Tax	\$21,175.95	
		2020 School Tax	\$32,315.43	

, 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 as required by RPTL 1138 (subd.6 (a)) that under the circumstances there is a legal impediment to the enforcement of said delinquent real property tax liens upon said parcel and therefore no practical method to enforce their collection, 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 delinquent real property tax liens 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 delinquent real property tax liens with the County Clerk, charge back to all municipal corporations located within the Tax District any and all amounts credited or guaranteed by the Tax District in connection with said cancelled liens to the municipal corporation within which said parcel is located, 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.