

Legislation Text

File #: TMP-1495, Version: 1

# REQUEST FOR LEGISLATIVE ACTION

### **Description (e.g., Contract Authorization for Information Services):**

Authorization to cancel unenforceable delinquent real property tax liens on 46 Delaware Street in the City of Albany

January 29, 2020
Maggie A. Alix
Real Property Tax Service Agency
Director
518-487-5291
Maggie A. Alix

## Purpose of Request:

- □ Adopting of Local Law
- □ Amendment of Prior Legislation
- □ Approval/Adoption of Plan/Procedure
- □ Bond Approval
- □ Budget Amendment
- □ Contract Authorization
- □ Countywide Services
- □ Environmental Impact/SEQR
- □ Home Rule Request
- □ Property Conveyance

Other: (state if not listed) Authorization to cancel unenforceable delinquent real property tax liens on 46 Delaware Street in the City of Albany

### CONCERNING BUDGET AMENDMENTS

### Increase/decrease category (choose all that apply):

- □ Contractual
- □ Equipment
- □ Fringe

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### □ Personnel

- □ Personnel Non-Individual
- □ Revenue

Increase Account/Line No.: Source of Funds: Title Change:

Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text.

### **CONCERNING CONTRACT AUTHORIZATIONS**

### Type of Contract:

- □ Change Order/Contract Amendment
- □ Purchase (Equipment/Supplies)
- □ Lease (Equipment/Supplies)
- Requirements
- □ Professional Services
- □ Education/Training

#### □ Grant

Choose an item. Submission Date Deadline Click or tap to enter a date.

- □ Settlement of a Claim
- □ Release of Liability
- □ Other: (state if not listed) Click or tap here to enter text.

### **Contract Terms/Conditions:**

Party (Name/address): Click or tap here to enter text.

Additional Parties (Names/addresses): Click or tap here to enter text.

Amount/Raise Schedule/Fee:Click or tap here to enter text.Scope of Services:Click or tap here to enter text.

Bond Res. No.:Click or tap here to enter text.Date of Adoption:Click or tap here to enter text.

### CONCERNING ALL REQUESTS

Mandated Program/Service:	Yes $\Box$ No $oxtimes$
If Mandated Cite Authority:	Click or tap here to enter text.
Is there a Fiscal Impact:	Yes ⊠ No □

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Anticipated in Current Budget:	Yes □ No ⊠
County Budget Accounts:	
Revenue Account and Line: Revenue Amount:	Click or tap here to enter text.
Revenue Amount.	Click or tap here to enter text.
Appropriation Account and Line:	Click or tap here to enter text.
Appropriation Amount:	Click or tap here to enter text.
Source of Funding - (Percentages)	
Federal:	Click or tap here to enter text.
State:	Click or tap here to enter text.
County:	Click or tap here to enter text.
Local:	Click or tap here to enter text.
Term	
Term: (Start and end date)	Click or tap here to enter text.
Length of Contract:	Click or tap here to enter text.
Impact on Pending Litigation	Yes □ No □
If yes, explain:	Click or tap here to enter text.
n yes, explain.	Click of tap here to enter text.
Previous requests for Identical or Simi	
Resolution/Law Number:	Click or tap here to enter text.
Date of Adoption:	Click or tap here to enter text.

### **Justification**: (state briefly why legislative action is requested)

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. Damascus Pentacostal Church is a small religious corporation that owns property at 46 Delaware Street in the City of Albany. In response to a foreclosure judgement, the Church filed an Answer on the bases that the Church uses the property as a parsonage and real property owned by a religious corporation is statutorily exempt from taxation as a matter of law.

The County Attorney's office has proposed withdrawing the parcel from its foreclosure proceeding, legislatively cancel the tax liens as being unenforceable due to a legal impediment and charging back to the City the base amounts.

The Finance Department filed the required Certificate of Withdrawal. The next step is to cancel the tax liens, enclosed within is supporting documentation