

00/00/20

**RESOLUTION NO. \_\_\_\_\_**

**AUTHORIZING CANCELLATION OF CERTAIN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 46 DELAWARE STREET IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNTS CREDITED IN CONNECTION WITH THEM**

Introduced: 00/00/20

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 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>
46 Delaware Street, City of Albany	76.65-1-37	2013 Property 2013 School 2014 Property	\$ 732.38 \$1,441.67 \$ 693.73	This parcel is owned and being used by a religious corporation as its parsonage and is therefore by law exempt from real property taxation

, 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 no practical method to enforce the collection of said delinquent tax liens against said parcel, and that a supplementary proceeding to enforce their collection would not be effective, now, therefore be it

RESOLVED, that pursuant to RPTL 1138 (subd.6 (a)) the above specified delinquent tax 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 delinquent tax liens, 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.



DANIEL P. MCCOY  
COUNTY EXECUTIVE

**COUNTY OF ALBANY**  
**OFFICE OF THE COUNTY ATTORNEY**  
COUNTY OFFICE BUILDING  
112 STATE STREET, ROOM 600  
ALBANY, NEW YORK 12207-2021  
(518) 447-7110 - FAX (518) 447-5564  
WWW.ALBANYCOUNTY.COM

EUGENIA KOUTELIS CONDON  
ACTING COUNTY ATTORNEY

**MEMORANDUM**

TO: Maggie Alex, Director  
Albany County Office of Real Property Tax Services

FROM: Gregory A. Rutnik, Esq.  
Assistant County Attorney

DATE: January 16, 2020

RE: Cancellation and chargeback of unenforceable real property tax liens on 46  
Delaware Street, City of Albany

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Herewith enclosed is the documentation outlining the process and procedure required for cancellation by the Tax District Enforcing Officer and the Legislative chargeback of the unenforceable real property tax liens on 46 Delaware Street, City of Albany, which has been prepared and approved as to form and content by me on behalf of this Office.

Although I believe the enclosures to be self-explanatory, if you have any questions please contact me.

INDEX No. 2471-14

**CERTIFICATE OF WITHDRAWAL**

(Real Property Tax Law, §1138 (subds.1, 2 and 3))

**TO THE ALBANY COUNTY CLERK:**

**PLEASE TAKE NOTICE** that the following parcel of real property included on the List of Delinquent Taxes for the "In Rem" delinquent tax lien foreclosure proceeding filed by the County of Albany, New York, Tax District in your Office under the above Index No. **2471-14** on **August 13, 2014** covering the **City of Albany** in Albany County:

**PARCEL No.** 2471-14-2181

**OWNER(S)** Damascus Pentacostal Church

**ADDRESS** 46 Delaware Street, City of Albany

**TAX MAP No.** 76.65-1-37

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2020 JAN 22 PM 12:32  
ALBANY COUNTY CLERK

is hereby **WITHDRAWN** from said foreclosure proceeding by me for one or more of the following reasons (*check all that apply*):

☒ There is reason to believe that there may be a legal impediment to the enforcement of the tax lien(s) affecting said parcel.

☐ The tax lien(s) on said parcel has/have been canceled or is/are subject to cancellation pursuant to section 558 of the Real Property Tax Law.

☐ The enforcement of the tax lien(s) on said parcel has/have been stayed by the filing of a petition pursuant to the Bankruptcy Code of 1978 (Title 11 of the United States Code).

☐ If the Tax District were to acquire said parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be recovered by enforcing said tax lien(s).

☐ The owner of said parcel has entered into an agreement to pay said tax lien(s) in installments pursuant to section 1184 of the Real Property Tax Law and has not defaulted thereon.

\_\_\_\_\_ Said parcel was included in the Petition for Foreclosure in said proceeding, but it has since been demonstrated to my satisfaction as Enforcing Officer that said parcel is residential or farm property, and as such, said parcel is not yet subject to inclusion in such a Petition.

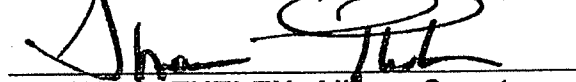
The facts which render said parcel eligible for withdrawal from said proceeding are as follows: this parcel is owned and being used by a not-for-profit religious corporation as its parsonage and is therefore constitutionally and statutorily exempt from real property taxation

**PLEASE TAKE FURTHER NOTICE** that pursuant to Real Property Tax Law, §1138 (sub. 2 (b) you are therefore required and directed to upon the filing of this Certificate of Withdrawal in your Office enter on said List of Delinquent Taxes the word "withdrawn" and the date of such filing opposite the description of said parcel.

**PLEASE TAKE FURTHER NOTICE** that pursuant to Real Property Tax Law, §1138 (subd. 3) the filing of this Certificate of Withdrawal has no effect upon the delinquent real property tax lien(s) against said parcel, or upon the notice of pendency of said proceeding as to said parcel, unless such lien(s) are canceled and, if said lien(s) are not canceled, said proceeding may be reinstated against said parcel.

**DATED:** January 21, 2020

**TAX ENFORCING OFFICER  
COUNTY OF ALBANY, NEW YORK, TAX DISTRICT**



**SHAWN A. THELEN, Albany County  
Commissioner of Management and Budget**

01/16/2020 09:25  
cmurray

COUNTY OF ALBANY  
Real Estate Tax Statement

P 1  
txtaxstm

PARCEL: 07606500010370000000

LOCATION: 46 DELAWARE ST

OWNER:  
DAMASCUS PENTACOSTAL  
CHURCH  
48 DELAWARE ST  
ALBANY NY 12202

STATUS:  
SQUARE FEET 0  
LAND VALUATION 50,000  
BUILDING VALUATION 0  
EXEMPTIONS 0  
  
TAXABLE VALUATION 50,000  
INTEREST PER DIEM 1,820.47

LEGAL DESCRIPTION:

DEED DATE:

BOOK/PAGE:

INTEREST DATE: 01/16/2020

YEAR	TYPE	BILL	BILLED	PRIN DUE	INT DUE	TOTAL DUE
INST	CHARGE					
2014	RE-1	7932				
1	ALBANY PRO		(693.73)	693.73	520.30	1,214.03
	5 PERCENT		34.69	34.69	.00	34.69
	MAILING CH		1.00	1.00	.00	1.00
	LEGAL CHAR		150.00	150.00	.00	150.00
			879.42	879.42	520.30	1,399.72
			879.42	879.42	520.30	1,399.72
2013	LIEN	969				
1	ALB SCH LN		(1,441.67)	1,441.67	634.33	2,076.00
	LEGAL CHAR		150.00	150.00	.00	150.00
			1,591.67	1,591.67	634.33	2,226.00
			1,591.67	1,591.67	634.33	2,226.00
2013	LIEN	2262				
1	ALB LIENS		(732.38)	732.38	637.17	1,369.55
	MAIL CHARG		25.00	25.00	.00	25.00
	TITLE SEAR		290.00	290.00	.00	290.00
			1,047.38	1,047.38	637.17	1,684.55
			1,047.38	1,047.38	637.17	1,684.55
GRAND TOTALS			3,518.47	3,518.47	1,791.80	5,310.27