



Daniel P. McCoy
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December 14, 2020

Honorable Andrew Joyce, Chairman
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: Authorization to cancel and charge back unenforceable delinquent tax on 46 Googas Rd, Town of Bethlehem.
63.16-3-38

Dear Chairman Joyce,

The three-year time limit to use the ordinary correction of errors process has expired, therefore, enclosed for your review is a resolution. Ms. Laurie Lambertsen, the Assessor for the Town of Bethlehem discovered parcel 63.16-3-38 was acquired by the Town of Bethlehem in February of 2015. However, the updated ownership information was not applied to the property. As the property is owned by The Town of Bethlehem it should be exempt from taxation.

The Finance Department filed the required Certificates of Withdrawal. Please note that there is no Certificate of Withdrawal for the 2020 Taxes. The list of delinquent taxes for 2020 has yet to be recorded with the County Clerk. Without the recorded list there is no list to withdraw from. Given the information provided, I recommend cancelling and charging back the unenforceable delinquent tax lien.

Sincerely,

Michael McGuire, Director
Real Property Tax Service Agency

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