



County of Albany

Harold L. Joyce
Albany County Office
Building
112 State Street - Albany,
NY 12207

Legislation Text

File #: TMP-6569, Version: 1

REQUEST FOR LEGISLATIVE ACTION

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

Authorization to cancel and charge back unenforceable delinquent tax on properties owned by the United States

Date: 4/29/2025
Department: Real Property
Attending Meeting: Michael McGuire
Submitted By: Michael McGuire
Title: Director
Phone: 518-487-5292

Purpose of Request: Other (State if not Listed) Authorization to cancel and charge back unenforceable delinquent tax

CONTRACT TERMS/CONDITIONS:

Party Names and Addresses:
Enter text.

Term: (Start/end date or duration) Enter text.
Amount/Raise Schedule/Fee: Enter text.

BUDGET INFORMATION:

Is there a Fiscal Impact: Yes ☐ No ☒
Anticipated in Budget: Yes ☐ No ☒
Spreadsheet attached: Yes ☐ No ☒

Source of Funding - (Percentages)

Federal: Enter text. County: Enter text.
State: Enter text. Local: Enter text.

County Budget Accounts:

Revenue Account and Line: Enter text.
Revenue Amount: Enter text.
Appropriation Account and Line: Enter text.
Appropriation Amount: Enter text.

ADDITIONAL INFORMATION:

Mandated Program/Service: Yes ☒ No ☐
If Mandated, Cite Authority: RPTL §400

Request for Bids / Proposals:

Competitive Bidding Exempt: Yes ☐ No ☒

of Response(s): Enter text.

of MWBE: Enter text.

of Veteran Business: Enter text.

Bond Resolution No.: Enter text.

Apprenticeship Program Yes ☐ No ☒

Previous requests for Identical or Similar Action:

Resolution/Law Number and Date: Enter text.

DESCRIPTION OF REQUEST: (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. Upon review of the List of Delinquent Taxes, it became apparent that tax bills were imposed on properties owned by the United States. Property owned by the United States are statutorily real property tax exempt pursuant to RPTL §400.

I am requesting that the Albany County Legislature adopt a resolution canceling the unenforceable tax liens. Additionally, I am requesting that said resolution authorize the chargeback of all amounts credited and guaranteed by the tax liens.

In total 33 tax bills were identified as having been levied against property owned by the United States. These bills were issued between 1995 and 2023. The total amount of the unenforceable tax is \$12,692.24.