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MICHAEL McGUIRE
DIRECTOR

February 2, 2026

Honorable Joanne Cunningham, Chairperson
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: RP-554 Application for Corrected Tax Roll
157 Homestead Ave, City of Albany, Tax Map Identification # 64.35-2-31

Dear Chairperson Cunningham,

The Albany County Land Bank, has submitted an Applications for Corrected Tax Roll to correct an erroneous 2024 school tax bill issued for 157 Homestead Ave, City of Albany, Tax Map Identification # 64.35-2-31.

The Albany County Land Bank was established under Article 16 of the NYS Not-For-Profit Corporations Law, the Land Bank Act. All property owned by the Albany County Land Bank is exempt from taxation upon acquisition of the property. The Albany County Land Bank acquired 157 Homestead Ave on 8/28/2024. Due to a unlawful entry error as defined under NYS RPTL §550 (7)(a) this wholly tax exempt property was entered on the taxable portion of the 2024 assessment roll and subsequent tax rolls. The 2024-2025 school tax bill went unpaid and has been turned over to Albany County for collection. As the bill is not held by the County the Albany County Legislature has the authority to correct this erroneous bill.

Real Property Tax Law §554 allows for the correction of unlawful entry errors made on assessment and tax rolls. I recommend that the Albany County Legislature approve the correction to the tax rolls and authorize the reissue of corrected bill in the amount of \$0.00.

Sincerely,

Michael McGuire, IAO, CCD
Real Property Tax Service Agency

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Rebekah Kennedy, Majority Counsel
James Curran, Minority Counsel