

RESOLUTION NO. 291

AUTHORIZING THE CANCELLATION AND CHARGE BACK OF UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON 344 SOUTH PEARL STREET (TAX MAP NO. 76.65-4-35) AND 89 NORTH SWAN STREET (TAX MAP NO. 65.82-2-59) IN THE CITY OF ALBANY

Introduced: 7/8/19

By Audit and Finance Committee:

WHEREAS, the County Legislature has based upon the information in this regard provided to it by the Tax District Enforcing Officer determined pursuant to RPTL, §1138 (subd. 6 (a)) that, since said parcels have pursuant to § 577 of Public Housing Finance Law been by duly authorized municipal PILOT Agreement with the owner(s) thereof wholly exempted from all municipal taxes and school taxes during the aforesaid time period, there is no legal ability or practical method to enforce the collection of the following delinquent tax liens on them and that a supplementary proceeding to enforce collection of said delinquent tax liens would not be effective,

<u>CITY OF ALBANY</u>					
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year</u>	<u>Type Property Tax / School Tax</u>	<u>Charge Back Amount Property Taxes / School Taxes</u>	<u>Reason</u>
344 South Pearl Street	76.65-4-35				
		2014	School	\$42,889.47	Unlawful Entry
		2015	Property	\$25,488.21	Unlawful Entry
		2015	School	\$44,086.92	Unlawful Entry
		2016	Property	\$25,188.98	Unlawful Entry
		2016	School	\$2,215.72	Unlawful Entry
		2017	School	\$2,174.72	Unlawful Entry
		2018	School	\$2,109.09	Unlawful Entry
89 North Swan Street	65.82-2-59				
		2014	School	\$11,286.70	Unlawful Entry
		2015	Property	\$6,685.42	Unlawful Entry
		2015	School	\$11,601.83	Unlawful Entry
		2016	Property	\$6,628.68	Unlawful Entry

and

WHEREAS, Pursuant to Real Property Tax Law, §1138 the County Legislature in its capacity as the governing body of the Tax District is authorized to without time limit cancel and charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with the delinquent real property tax lien returned to the Tax District for enforcement as to which there is no practical method to enforce the collection of those liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, and

WHEREAS, The Tax District Enforcing Officer has as required by RPTL, §1138 (subds. 1 (a) and 2) duly issued and filed with the Albany County Clerk and the Clerk of the Albany County Legislature as the governing body of the Tax District a Certificate of Withdrawal of the above said parcels from the "In Rem" delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the above said delinquent real property tax liens against them, and

WHEREAS, This County Legislature has based upon the information in this regard provided to it by the Tax District Enforcing Officer determined pursuant to RPTL, §1138 (subd. 6 (a)) that under the circumstances presented there is no practical method to enforce the collection of those delinquent tax liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, now, therefore be it

RESOLVED, That pursuant to RPTL, §1138 (subd.6(a)) the above said delinquent real property tax liens are hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue and within 10 days thereafter file with the Albany County Clerk Certificates of Cancellation of the above said delinquent real property tax liens, and, be it further

RESOLVED, That the Tax District Enforcing Officer is pursuant to RPTL, §1138 (subd.6(c)) hereby authorized and directed to following the filing of said Certificates of Cancellation charge back all amounts credited or guaranteed by the Tax District to any municipal corporation in connection with the above said cancelled delinquent real property tax liens,

RESOLVED, That the Clerk of the County Legislature is hereby directed to file a copy of this Resolution with the Tax District Enforcing Officer and to forward certified copies thereof to the other appropriate County Officials.

Adopted by unanimous vote – 7/8/19