

**RESOLUTION NO. 547**

**AUTHORIZING THE CANCELLATION, CHARGE BACK AND IMPOSITION OF AN ERRONEOUSLY LISTED UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON THE CORRECT PARCEL AS AN OMITTED TAX**

Introduced: 12/5/19

By Audit and Finance Committee:

WHEREAS, The Director of the County Real Property Tax Services Agency has indicated to the Tax District Enforcing Officer that the three year time period to use the ordinary “correction of errors” process provided by Real Property Tax Law §554 to cancel and charge back the amount credited or guaranteed by the Tax District in connection with the following unenforceable delinquent real property tax lien pursuant to RPTL §1138 which was returned to the Tax District for enforcement and to impose the amount thereof without interest or penalty upon the correct parcel as an omitted tax has expired and therefore cannot be used for such purpose with respect to the following lien:

<u>TOWN OF GUILDERLAND</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>
Point of Woods Drive, City of Albany	40.12-2-6	2014	Property	\$1,020.94	This parcel appearing on the List of Delinquent Taxes, located on common grounds of a condominium complex, had no land value or assessed value listed. Due to clerical error, the “.14” was omitted from the intended parcel which said tax was to be applied, Parcel 40.12-2-6.-14

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 delinquent real property tax liens returned to the Tax District for enforcement as to which there is no practical method to enforce the collection of the delinquent tax 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 Sec. 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 abovesaid parcel from the “In Rem” delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the abovesaid delinquent real property tax lien against it, and

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, Sec. 1138 (subd. 6 (a) that under circumstance presented there is no practical method to enforce the collection of the delinquent tax lien 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 lien is hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue and within 10 days thereafter file with the Albany County Clerk a Certificate of Cancellation of the above said delinquent real property tax lien, 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 Certificate 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 lien, and, be it further

RESOLVED, That the Assessor of the City of Albany is pursuant to RPTL §554 hereby authorized and directed to add to the amount of the above said cancelled delinquent real property tax lien charged back, without interest or penalty, to the correct property owner’s next tax bill (parcel 40.12-2-6.-14) as an “omitted tax,” and, be it further

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 – 12/5/19*