

RESOLUTION NO. 175

AUTHORIZING THE CANCELLATION AND CHARGE BACK OF AN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN ON 25 DELAWARE AVENUE IN THE CITY OF ALBANY AND CHARGE BACK OF THE AMOUNT CREDITED IN CONNECTION WITH SAID LIEN

Introduced: 5/9/22

By Audit and Finance Committee and Mr. Peter:

WHEREAS, The Director of the County Real Property Tax Services Agency has advised the Commissioner of the County Department of Management and Budget as Enforcing Officer of the Albany County Tax District (“Tax District Enforcing Officer”) that the three year time limit for use of 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 tax lien which was returned to the Tax District for enforcement:

<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>City of Albany</u> <u>Tax Lien</u> <u>Year(s)</u>	<u>Charge</u> <u>Back</u> <u>Amount</u>	<u>Reason</u>
25 Delaware Avenue	76.31-4-3	1995 Property Tax	\$470.23	This parcel is a real property tax exempt municipal owned firehouse (RPTL 406)

and

WHEREAS, The County Legislature in its capacity as the governing body of the Tax District has upon the advice of the Enforcing Officer determined that cancellation of said delinquent real property tax lien pursuant to RPTL §558 (subd, 1) would be effective to accomplish such cancellation and chargeback, now, therefore be it

RESOLVED, By the Albany County Legislature, that pursuant to RPTL §558 (subd, 1) the above specified delinquent tax lien on said parcel is hereby cancelled and the Enforcing Officer is directed to charge back to the municipal corporation within which said parcel is located any and all amounts credited or guaranteed to such corporation[s] by the Tax District in connection with said cancelled delinquent tax lien, and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.

Adopted by unanimous vote – 5/9/22