

RESOLUTION NO. 71

AUTHORIZING THE CANCELLATION AND CHARGE BACK OF AN UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIEN FOR 21 CLINTON AVE IN THE CITY OF ALBANY

Introduced: 2/12/18
By Audit and Finance Committee:

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 made the City of Albany Department of Water and Supply whole for in connection with the following unpaid water and sewer amount that was subsequently erroneously levied as a delinquent real property tax lien against the City of Albany and returned to the Tax District for enforcement, has expired and therefore cannot be used for such purpose under the circumstances::

<u>CITY OF ALBANY</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year</u>	<u>Charge Back Amount Water And Sewer Charges</u>	<u>Reason</u>
21 Clinton Ave	76.26-4-15	2016	\$6,893.90	<u>Erroneously Levied</u> Property Owned at the time of levy by the City of Albany which is not liable for payment on its own water and sewer charges

, 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, 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 this delinquent tax lien and that a supplementary proceeding to enforce collection of the water and sewer charges involved would not be effective, now, therefore be it

RESOLVED, That the Tax District Enforcing Officer is pursuant to RPTL, §1138 (subd.6(c)) hereby authorized and directed to cancel and 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 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. 2/12/18