

**RESOLUTION NO. 510**

**AUTHORIZING THE CANCELLATION AND CHARGE BACK OF UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON A PARCEL OF REAL PROPERTY IN THE CITY OF ALBANY**

Introduced: 12/7/15

By Audit and Finance Committee:

WHEREAS, The Director of the County Real Property Tax Services Agency has advised the Commissioner of the Department of Management and Budget in his capacity 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 to cancel and charge back the amounts credited or guaranteed by the Tax District in connection with the following unenforceable delinquent real property tax liens which were returned to the Tax District for enforcement has expired and therefore cannot be used for such purpose with respect to the following liens:

<u>Parcel Address and Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Charge Back Amount</u>
1015 Western Avenue City of Albany	64.31-1-6	2011 Property 2014 Property	\$1,016.85 \$83.06

and

WHEREAS, pursuant to Real Property Tax Law (“RPTL”) Sec. 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 liens 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 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, now, therefore be it

RESOLVED, By the Albany County Legislature that pursuant to RPTL Sec. 1138 (subd. 6(a)) the abovesaid delinquent real property tax liens are hereby cancelled and the Tax District Enforcing Officer is hereby directed to issue within 10 business days after the adoption of this Resolution and file with the County Clerk Certificates of Cancellation of said delinquent real property tax liens, and, be it further

RESOLVED, That the Tax District Enforcing Officer is pursuant to RPTL Sec. 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 abovesaid cancelled delinquent real property tax liens, and, be it further

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

*Adopted by unanimous vote. 12/7/15*