

**RESOLUTION NO. 365**

**ESTABLISHING A POLICY REGARDING TAX LIEN PROPERTIES  
TRANSFERRED TO ALBANY COUNTY AND APPROVALS REGARDING  
DEMOLITIONS**

Introduced: 9/13/10

By Mr. Morse, Audit and Finance Committee, Messrs. Higgins, Nichols and Joyce:

WHEREAS, Historically, Albany County has accepted the administrative burden of collecting past due property taxes from most of the municipalities within the County, and

WHEREAS, Municipalities attempt to collect property taxes before sending the collection duties to the County and, in turn, the County makes the municipalities whole on the amounts due for each uncollected property, and

WHEREAS, In addition to the amount for back taxes, the County reimburses the municipalities for other incurred costs including the cost of demolishing unsafe tax delinquent buildings, and

WHEREAS, In the event that demolition costs are part of the tax liability that is transferred to the County, it is very unlikely that the County will recoup that cost through disposal of the property at public auction, and

WHEREAS, While it is easy to understand the need to keep people safe by removing a dangerous situation, there is no policy currently in place that provides the County with a verification that each demolition is required to protect the safety of the residents, and

WHEREAS, A policy is needed to verify that Albany County tax dollars are spent wisely and that there has been an appropriate accounting of the costs associated with tax delinquent properties, now, therefore be it

RESOLVED, By the Albany County Legislature that a policy is hereby established requiring prior approval by the County for the demolition of any property that will be transferred to the County as a result of delinquent taxes, and, be it further

RESOLVED, That in the event the County does not grant approval to demolish a building, the County of Albany will not reimburse the municipality for the costs associated with said demolition, 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.

*Referred to Audit and Finance Committee. 9/13/10*

*Adopted by unanimous vote. 2/14/11*