

RESOLUTION NO. 430

AUTHORIZING THE CANCELLATION OF UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS ON VARIOUS PARCELS AND CHARGE BACKS THEREFOR

Introduced: 11/8/10

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 amounts credited or guaranteed by the Tax District in connection with the following erroneously and/or unlawfully assessed delinquent tax liens which have been returned to the Tax District for enforcement has expired and therefore cannot be used for this purpose:

<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year(s)</u>	<u>Nature of Error</u>
<u>CITY OF ALBANY</u>			
Common Alley N. Manning Boulevard	65.37-1-15	2001-02 School 2002 Prop. 2002-03 School 2003 Prop. 2003-04 School 2004 Prop. 2004-05 School 2005 Prop. 2005-06 School 2006 Prop. 2006-07 School 2007 Prop. 2007-08 School	Duplicate Assessment
5 Broadway Albany Port District	87.11-1-5	2004 School 2005 Property	Tax Exempt (Albany Port District owned)
135A Daytona Avenue	65.55-1-4	2001 Property	Duplicate Assessment
76 Marion Avenue	64.57-2-68	2000 Property	Tax Exempt

		2001 School 2002 Prop. & School 2003 Prop. & School	(City of Albany owned)
162 Colonial Avenue	64.63-4-17	2000 School 2001 Prop. & School 2002 Prop. & School 2003 Prop. & School 2004 Prop. & School 2005 Prop. & School	Tax Exempt (City of Albany owned)
79 Ryckman Avenue	64.67-3-62	71 School 72 Prop. & School	Tax Exempt (NY State owned)
147 Henry Johnson Boulevard	65.64-6-33	1995 School 1996 Prop. & School 1997 Prop. & School 1998 Prop. & School 1999 Prop. & School 2000 Prop. & School 2001 Prop. & School 2002 Prop. & School 2003 Prop. & School 2004 Prop. & School 2005 Property 2006 Property	Tax Exempt (City of Albany Agency (ACDA) owned)
149 Henry Johnson Boulevard	65.64-6-32	1995 School 1996 Prop. & School 1997 Prop. & School 1998 Prop. & School 1999 Prop. & School 2000 Prop. & School 2001 Prop. & School 2002 Prop. & School 2003 Prop. & School 2004 Prop. & School	Tax Exempt (City of Albany Agency (ACDA) owned)

<u>CITY OF COHOES</u>			
Continental Avenue	11.9-1-9	2001 Prop. & School 2002 Property	Duplicate Assessment

		2003 Property	

CITY OF WATERVLIET

9th Street	44.42-2-13	2004 Property 2005 School 2006 Prop. & School 2007 Property	Duplicate Assessment
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TOWN OF COEYMANS

156 County Route 111	153.-3-1	2006	Tax Exempt (Albany City Water Board owned)
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TOWN OF KNOX

Old Stage Road	59.-2-5	1996-2001	Non-existent Tax mapping error
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TOWN OF NEW SCOTLAND

80 Waldemaier Road	95-3-33.1	1999 -2000	Duplicate Assessment
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TOWN OF WESTERLO

Derbyshire Road	129-1-29.1	1992-1999 2001 2002 2005	Duplicate Assessment
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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 believed to be a legal impediment to enforcing them through the "In Rem" foreclosure process and a supplementary proceeding brought by the Tax District to enforce their collection would for the same reason not be effective, and

WHEREAS, The Tax District Enforcing Officer has as required by RPTL, §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 Certificates of Withdrawal of the abovesaid parcels from the "In Rem" delinquent real property tax lien foreclosure proceedings brought by the Tax District to enforce the abovesaid delinquent real property tax liens against them, and

WHEREAS, This County Legislature has 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 are legal impediments to enforcement by the Tax District of the abovesaid delinquent tax liens by foreclosure "In Rem" and that a supplementary proceeding brought by it to enforce their collection would for the same reason not be effective, now, therefore be it

RESOLVED, That pursuant to RPTL, §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 and within 10 days thereafter file with the Albany County Clerk Certificates of Cancellation of the abovesaid delinquent real property tax liens, 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 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 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. 11/8/10