

RESOLUTION NO. 394

AUTHORIZING THE CANCELLATION OF A TAX LIEN ON PROPERTY IN THE CITY OF ALBANY AND A CHARGE BACK THEREFOR

Introduced: 11/13/06

By Audit and Finance Committee:

WHEREAS, The Commissioner of the Department of Management and Budget has requested this Legislative Body to cancel tax liens on the St. Joseph's Church property at 38 Ten Broeck Street in the City of Albany on the grounds that the liens are unenforceable and uncollectible pursuant to provisions of the Real Property Tax Law, and

WHEREAS, The Commissioner further is requesting authorization to charge back \$3,282.76 to the City of Albany, \$5,549.74 to the Albany School District and \$2,207.09 to the Albany Water Board to make the County whole for the delinquent taxes it paid on the liens in accordance with the Real Property Tax Law, and

WHEREAS, The County Attorney's Office has determined that the County has no practical means to enforce collection of the \$11,039.59 in unpaid liens dating from 2001 against the former owner of the church because of legal complications resulting from the City's eminent domain condemnation proceedings, and

WHEREAS, The City succeeded in acquiring the church in 2003 through condemnation and immediately conveyed the property to the Historic Albany Foundation as a means of stabilizing the deteriorating structure, and

WHEREAS, The County subsequently attempted to enforce the liens by initiating in rem foreclosure proceedings, although the City and HAF contend this is not possible since no money was included in the condemnation award to pay the liens, now, therefore be it

RESOLVED, By the Albany County Legislature that the aforementioned tax liens shall be canceled on the grounds that said liens have been rendered unenforceable, and, be it further

RESOLVED, That the Commissioner of Management and Budget is authorized and directed to charge back delinquent taxes in the amount of \$3,282.76 paid by the County to the City of Albany, \$5,549.74 to the Albany City School District and \$2,207.09 to the Albany Water Board, in accordance with the provisions of the Real Property Tax Law, 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. 11/13/06