

**RESOLUTION NO. 368**

**AUTHORIZING THE CANCELLATION AND CHARGE BACK OF UNENFORCEABLE DELINQUENT REAL PROPERTY TAX LIENS IN THE TOWN OF COLONIE**

Introduced: 9/11/17

By Audit and Finance Committee:

WHEREAS, The Director of the Albany County Real Property Tax Services Agency has advised the Commissioner of the Albany County Department of Management and Budget as Enforcing Officer (“Tax District Enforcing Officer”) of the Albany County Tax District (Tax District) that per a review of property in the Town of Colonie, 33A Cherry Street, Tax Map No. 42.18-1-82, that due to the inability to establish the exact location and ownership of this property that all delinquent tax liens on this parcel are unenforceable, therefore pursuant to RPTL §558 the following liens which were returned to the Tax District for enforcement should be cancelled and charged back:

<u>Town of Colonie</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Years</u>	<u>Charge Back Amount PropertyTaxes / School Taxes</u>	<u>Reason</u>
33A Cherry Street	42.18-1-82	2004-2017	\$53.99	Unenforceable Taxes

, 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, 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 a Certificate of Withdrawal of the above said parcel from the “In Rem” delinquent real property tax lien foreclosure proceeding brought by the Tax District to enforce the above said delinquent real property tax liens against it, 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 those delinquent tax liens and that a supplementary proceeding to enforce collection of the taxes involved would not be effective, now, therefore be it

RESOLVED, That pursuant to RPTL, §1138 (subd.6(a)) the above said 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 above said 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 above said 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 Tax District Enforcing Officer and to forward certified copies thereof to the other appropriate County Officials.

*Adopted by unanimous vote.  
Mr. Drake abstained. 9/11/17*