

RESOLUTION NO. 480

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

Introduced: 12/4/17

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 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>CITY OF ALBANY</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year</u>	<u>Charge Back Amount PropertyTaxes</u>	<u>Reason</u>
1015 Western Ave	64.31-1-6	2015	\$511.38	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.

Referred to Audit and Finance Committee 11/13/17

Favorable Recommendation – Audit and Finance Committee 11/15/17

Adopted by unanimous vote. 12/4/17