Council Member Conti offered the following:

RESOLUTION NUMBER  21.31.20R

RESOLUTION OF THE COMMON COUNCIL CONSENTING TO THE REMISSION OF INTEREST AND PENALTIES REGARDING 2018 PROPERTY TAXES DUE TO THE CITY OF ALBANY FOR THE PROPERTY LOCATED AT 286-288 LARK STREET AND REQUESTING THAT THE ALBANY COUNTY LEGISLATURE PASS LEGISLATION AUTHORIZING SUCH CANCELLATION OF INTEREST AND PENALTIES

WHEREAS, property taxes due on the property located at 286-288 Lark Street (Tax Map #76.31-2-75) by Precise Fiscal Intermediary Services LLC, the owner of record of said property, have not been remitted in a timely manner; and

WHEREAS, such delinquency is due in part to the inadvertent provision of a 2018 property tax paid receipt dated December 29, 2017 provided the owner of said property at the time remaining 2017 liabilities were being paid as part of a property ownership transfer: and

WHEREAS, as the result of such receipt, the property owner was under the impression that 2018 property tax liabilities had been satisfied; and

WHEREAS, subsequent notification of property tax payment delinquencies were not timely received by the property owner due to ownership records that were not timely updated to reflect the property transfer that occurred at the close of 2017, resulting in late payment notifications being sent to the prior owner; and

WHEREAS, the current property owner has only recently become aware of the delinquency in payment of the 2018 property tax as a result of notification from the Albany County Division of Finance of the delinquency and accrued interest and penalty liabilities; and

WHEREAS, the delinquency occurred through no fault of the current property owner, who is otherwise current on a timely basis for the payment of property taxes for the years 2019 and 2020; and

WHEREAS, Section 1182 of the New York State Real Property Tax Law (RPTL) authorizes that if the governing body of any tax district shall determine that it is for the best interests of the tax district, it shall have the power, by resolution, to authorize the enforcing officer to permit the cancellation in whole or in part of any interest, penalties or other charges imposed by law to which the tax district or any other municipal corporation shall be lawfully entitled; provided, however, that in cases where such interest, penalties, or other charges, if collected by the tax district, belong to a municipal corporation therein, no reduction or remission in whole or in part of such interest, penalties, or other charges shall be made without the consent of the municipal corporation affected, which consent may be given by resolution adopted after a public hearing; and

WHEREAS, the Common Council of the City of Albany, as the municipal corporation affected, consents to the remission of interest as it pertains to the 2018 property taxes which were
due to the City of Albany for the property located at 286-288 Lark Street on or before January 31, 2018 and that would otherwise have been remitted from February 1 through and including February 28, 2018; and

WHEREAS, the Common Council requests that the Albany County Legislature, as the governing body of the tax district, pass legislation authorizing the appropriate County Officials to permit the cancellation of any interest imposed by law to which the City is lawfully entitled regarding the payment of the 2018 property taxes for the property located at 286-288 Lark Street which were otherwise due to the City of Albany on or before January 31, 2018 and that are remitted from February 1 through and including February 28, 2018.

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Albany, as the municipal corporation affected, consents to the remission of interest as it pertains to the 2018 property taxes which were due to the City of Albany on or before January 31, 2018 and that are remitted from February 1 through and including February 28, 2018 by Precise Fiscal Intermediary Services LLC, the owner of record for the property located at 286-288 Lark Street; and

BE IT FURTHER RESOLVED, that the Common Council requests that the Albany County Legislature, as the governing body of the tax district, pass legislation authorizing the appropriate County officials to permit the cancellation of any interest imposed by law to which the City is lawfully entitled regarding the payment of the 2018 property taxes which were due to the City of Albany on or before January 31, 2018 and that are remitted from February 1 through and including February 28, 2018 for said property.
Resolution Number: 21.31.20R

Sponsor(s): Council Member Conti

Title: RESOLUTION OF THE COMMON COUNCIL CONSENTING TO THE REMISSION OF INTEREST REGARDING 2018 PROPERTY TAXES DUE TO THE CITY OF ALBANY FOR THE PROPERTY LOCATED AT 286-288 LARK STREET AND REQUESTING THAT THE ALBANY COUNTY LEGISLATURE PASS LEGISLATION AUTHORIZING SUCH CANCELLATION OF INTEREST

Purpose: To consent to the remission of fines and penalties associated with an inadvertent delinquent 2018 property tax bill.

Summary: Consents to the remission of penalties and fees associated with a delinquent 2018 property tax bill for 286-288 Lark Street in accordance with Sec. 1182 of the NYS Real Property Tax Law (RPTL).

Justification: As recited in the text of the subject resolution, the delinquent payment of the 2018 tax bill occurred through discrepancies that were no fault of the property owner, who is otherwise in good standing with regard to payment of property taxes. The NYS RPTL provides a mechanism to remedy such situations, in this case it would be appropriate and justified to relieve the owner of penalties and fees associated with a late payment. The emission of penalties and fees does not effect the payment of the property tax liability which is payable in full.

Fiscal Impact: Estimated interest and penalties subject to remission would be under $2,000.

Effective Date: Immediate