S T A T E   O F   N E W   Y O R K

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S. 4766   A. 7243

                       2011-2012 Regular Sessions

                       S E N A T E - A S S E M B L Y

                             April 20, 2011
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IN SENATE -- Introduced by Sen. FARLEY -- read twice and ordered print-
  ed, and when printed to be committed to the Committee on Local Govern-
  ment

IN ASSEMBLY -- Introduced by M. of A. TEDISCO -- read once and referred
  to the Committee on Real Property Taxation

AN ACT to authorize Bethel A.M.E. Church to file an application for real
  property tax exemption

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

 1   Section 1. Notwithstanding any other provision of law to the contrary,
 2 the assessor of the city of Schenectady is hereby authorized to accept
 3 from Bethel A.M.E. Church an application for exemption from real proper-
 4 ty taxes pursuant to section 420-a of the real property tax law for the
 5 2008 assessment roll for the parcel owned by such not-for-profit organ-
 6 ization which is located in the city of Schenectady, county of Schenec-
 7 tady at 540 Mumford Street, otherwise known as section 49.31, block 3,
 8 lot 23.1. If accepted, such application shall be reviewed as if it had
 9 been received on or before the taxable status date established for such
10 roll.
11   If satisfied that Bethel A.M.E. Church would otherwise be entitled to
12 such exemption if it had filed an application for exemption by the
13 appropriate taxable status date, the assessor of the city of Schenectady
14 may upon approval by the city council of such city, grant exemption from
15 taxation based on the 2008 assessment roll and owing by such not-for-
16 profit organization on the effective date of this act, and make appro-
17 priate correction of the subject roll. If such exemption is granted and
18 if such not-for-profit organization shall have paid any tax with respect
19 to the subject roll, the governing body or tax department may, in its
20 sole discretion, provide for the refund of those taxes paid and cancel
21 taxes, fines, penalties or interest remaining unpaid.
22   S 2. This act shall take effect immediately.