

8936--A

I N   A S S E M B L Y

March 3, 2014

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Introduced by M. of A. McLAUGHLIN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the START Children's Center, Inc. to retroactively apply for a real property tax exemption for certain property in the city of Troy, county of Rensselaer

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

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the city of Troy is hereby authorized to accept from  
3     START Children's Center, Inc., an application for exemption from real  
4     property taxes pursuant to section 420-a of the real property tax law  
5     for a portion of the 2012 assessment roll for the parcel owned by such  
6     not-for-profit entity which is located at 131 sixth avenue, in the city  
7     of Troy, county of Rensselaer, otherwise known as lot 90.39 of block 5  
8     of section 19. If accepted, the application shall be reviewed as if it  
9     had been received on or before the taxable status date established for  
10    such rolls.

11    If satisfied that such not-for-profit organization would otherwise be  
12    entitled to such exemption if such not-for-profit organization had filed  
13    an application for exemption by the appropriate taxable status date, the  
14    assessor, upon approval by the Rensselaer county legislature, may make  
15    appropriate correction to the subject rolls. If such exemption is granted  
16    and such organization, therefore, shall have paid any tax with  
17    respect to the subject rolls, the applicable governing body or tax  
18    department may, in its sole discretion, provide for the refund of those  
19    taxes paid and cancel those taxes, fines, penalties, liens, or interest  
20    remaining unpaid.

21    S 2. This act shall take effect immediately.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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