

5857--B

Cal. No. 171

2015-2016 Regular Sessions

I N S E N A T E

June 9, 2015

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize the Legal Aid Society of Northeastern New York to retroactively apply for a real property tax exemption for certain properties in the city of Saratoga Springs

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 Saratoga Springs is hereby authorized to
3 accept from the Legal Aid Society of Northeastern New York an applica-
4 tion for exemption from real property taxes pursuant to section 420-a of
5 the real property tax law for the 2014 assessment roll for the parcel
6 owned by such not-for-profit association which is located at 40 New
7 Street, in the city of Saratoga Springs, county of Saratoga. If
8 accepted, the application shall be reviewed as if it had been received
9 on or before the taxable status date established for such roll.
10 If satisfied that such not-for-profit organization would otherwise be
11 entitled to such exemption if such not-for-profit organization had filed
12 applications or renewal applications for exemptions by the appropriate
13 taxable status date, the assessor, upon approval by the Saratoga Springs
14 city council, may make appropriate correction to the subject roll. If
15 such exemption is granted and such organization, therefore, shall have
16 paid any taxes with respect to the subject roll, the applicable govern-
17 ing body or tax department may, in its sole discretion, provide for the
18 refund of those taxes paid and cancel those taxes, fines, penalties,
19 liens, or interest remaining unpaid.
20 S 2. This act shall take effect immediately.

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

LBD11543-10-6