

# STATE OF NEW YORK

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9893

## IN ASSEMBLY

April 19, 2022

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

AN ACT in relation to permitting the Oakwood Community Center to file an application for a real property tax exemption

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 the  
3     Oakwood Community Center an application for exemption from real property  
4     taxes pursuant to section 420-a of the real property tax law for the  
5     2021 and 2022 assessment rolls, for the parcel located in the City of  
6     Troy at 313 Tenth Street, otherwise known as Rensselaer county tax map  
7     section 101.31, block 2, lot 3. If accepted, the application shall be  
8     reviewed as if it had been received on or before the taxable status  
9     dates established for such roll. If satisfied that such organization  
10    would otherwise be entitled to such exemption if such organization had  
11    acquired the subject property and filed an application for exemption by  
12    the appropriate taxable status date, the assessor, upon approval by the  
13    City of Troy City Council, may grant exemption from all taxation and  
14    make appropriate corrections to the subject roll. If such exemption is  
15    granted and such organization therefore shall have paid any tax with  
16    respect to the subject roll, the governing body or tax department may,  
17    in its sole discretion, provide for the refund of those taxes paid and  
18    cancel any taxes, fines, penalties, interest, or tax liens remaining  
19    unpaid.  
20    § 2. This act shall take effect immediately.

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

LBD15334-01-2