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

9979

I N A S S E M B L Y

February 23, 2010

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

AN ACT to authorize the Greater Utica Community Food Resources, Inc. 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Utica, county of Oneida, is hereby authorized to accept from Greater Utica Community Food Resources, Inc., an application for exemption from real property taxes pursuant to section 420-b of the real property tax law for the 2007-2008 and 2008-2009 assessment rolls for the parcel owned by such not-for-profit organization which is located in the city of Utica at 108-116 Bleeker Street, otherwise known as section 318.51, block 1, lot 10. If accepted, such application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such rolls and prior to the taxable status date for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor of the city of Utica, upon approval by the common council of the city of Utica, may grant exemption from taxation to the extent otherwise allowed by section 420-b of the real property tax law beginning with the date of acquisition of the property by such organization and make appropriate correction to the subject rolls. If exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or interest remaining unpaid.

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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