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

S. 1171--A   A. 3337--A

2009-2010 Regular Sessions

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

January 27, 2009

IN SENATE -- Introduced by Sen. FARLEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. TEDISCO -- 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 Schenectady Day Nursery, Inc. to file an application for real property tax exemption in the city of Schenectady

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 Schenectady is hereby authorized to accept from Schenectady Day Nursery, Inc. an application for exemption from real property taxes pursuant to section 420-b of the real property tax law for the 2007 assessment roll for the parcel owned by such not-for-profit organization which is located in the city of Schenectady, county of Schenectady at 25 Lafayette Street, otherwise known as section 39.73, block 1, lot 19. 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 Schenectady Day Nursery, Inc. would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor of the city of Schenectady may upon approval by the city council of such city, grant exemption from taxation based on the 2007 assessment roll and owing by such not-for-profit organization on the effective date of this act, and make appropriate correction of the subject roll. If such exemption is granted and if such not-for-profit organization shall have paid any tax

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

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with respect to the subject roll, 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.