

3326

2009-2010 Regular Sessions

I N   A S S E M B L Y

January 26, 2009

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Introduced by M. of A. PRETLOW -- Multi-Sponsored by -- M. of A. GORDON  
-- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to permitting the Church of Jesus Christ (Apostolic),  
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:

1     Section 1. Notwithstanding the provisions of any other law, the assessor  
2     of the city of Mount Vernon is hereby authorized to accept from the  
3     Church of Jesus Christ (Apostolic), Inc. an application for exemption  
4     from real property taxes pursuant to section 420-a of the real property  
5     tax law for the assessment rolls 1996-1998, for the parcel located at  
6     332-340 South Columbus Avenue in the city of Mount Vernon. If accepted,  
7     the applications shall be reviewed as if they had been received on or  
8     before the taxable status date established for such rolls. If satisfied  
9     that the Church of Jesus Christ (Apostolic), Inc. (i) acquired title to  
10    the property for which it seeks exemption in March 1996 and (ii) would  
11    otherwise be entitled to such exemption if such corporation filed an  
12    application for the exemption on or before the appropriate taxable  
13    status dates, the assessor, upon approval by the city council of the  
14    city of Mount Vernon, whichever the case may be, may grant exemption  
15    from taxation on such assessment rolls and make the appropriate  
16    corrections of the subject rolls. If exemptions are granted and such  
17    corporation, therefore, shall have paid any tax with respect to the  
18    subject rolls, the applicable governing body or tax departments, in  
19    their sole discretion, shall provide for the refund of the taxes paid  
20    and cancel taxes 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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