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

S. 4766 A. 7243

2011-2012 Regular Sessions

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

April 20, 2011

IN SENATE -- Introduced by Sen. FARLEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

AN ACT to authorize Bethel A.M.E. Church to file an application for 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 Schenectady is hereby authorized to accept from Bethel A.M.E. Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2008 assessment roll for the parcel owned by such not-for-profit organization which is located in the city of Schenectady, county of Schenectady at 540 Mumford Street, otherwise known as section 49.31, block 3, lot 23.1. 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 Bethel A.M.E. Church 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 2008 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 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.

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

LBD10833-01-1