

7563

2011-2012 Regular Sessions

I N   A S S E M B L Y

May 10, 2011

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

AN ACT to authorize the assessor of the city of Schenectady to accept an application for a real property tax exemption for certain property in the city of Schenectady, county of Schenectady

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 Schenectady is hereby authorized to accept  
3     from the Excelsior Development Partners LLC an application for exemption  
4     from real property taxes pursuant to section 444-a of the real property  
5     tax law, for the parcel known as the former Woodlawn School located at  
6     103 Kings Road, city of Schenectady, county of Schenectady, otherwise  
7     known as Schenectady county tax map section 60.38, block 2, lot 1.21. If  
8     accepted, the application shall be reviewed as if it had been received  
9     on or before the taxable status date established for such rolls and the  
10    alterations or rehabilitation of such property had been completed subse-  
11    quent to the effective date of any local law or resolution authorizing  
12    such exemption.

13    If satisfied that such entity would otherwise be entitled to such  
14    exemption if such entity had filed an application for exemption by the  
15    appropriate taxable status date, the assessor, upon approval by the city  
16    of Schenectady, may make appropriate correction to the applicable rolls.  
17    If such exemption is granted and such entity, therefore, shall have paid  
18    any tax with respect to the subject rolls, the applicable governing body  
19    or tax department may, in its sole discretion, provide for the refund of  
20    those taxes paid and cancel those taxes, fines, penalties, liens, or  
21    interest remaining unpaid.

22    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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