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

5479

2011-2012 Regular Sessions

I N S E N A T E

May 25, 2011

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

AN ACT to authorize First Unitarian Society to file applications for real property tax exemptions

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 First Unitarian Society, applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2008 and 2009 assessment rolls for the parcels owned by First Unitarian Society located in the city of Schenectady at 1227 Wendell Avenue, Schenectady, otherwise known as section 39.67, block 1, lot 3; 1248 Wendell Street, otherwise known as section 39.68, block 1, lot 34.1. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls. If satisfied that First Unitarian Society would otherwise be entitled to such exemptions if it had filed the applications for the exemptions by the appropriate taxable status dates, the assessor of the city of Schenectady may upon approval by the city council of such city, grant exemptions from taxation based on the 2008 and 2009 assessment rolls and owing by such not-for-profit organization on the effective date of this act, and make appropriate correction of the subject rolls. If such exemptions are granted and if such not-for-profit organization 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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