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I N   A S S E M B L Y

May 7, 2012
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Introduced by M. of A. AMEDORE -- read once and referred to the Commit-
  tee on Real Property Taxation

AN ACT to authorize Brothers of St. Paul Lodge 282, Inc.   to file an
  application for real property tax exemption

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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 Brothers of St. Paul Lodge 282, Inc. an application for exemption
 4 from real property taxes pursuant to section 420-a of the real property
 5 tax law for the 2009, 2010 and 2011 assessment rolls for the parcel
 6 owned by such not-for-profit organization which is located in the city
 7 of Schenectady, county of Schenectady at 548 Schenectady Street, other-
 8 wise known as section 49.40, block 1, lot 25. If accepted, such applica-
 9 tion shall be reviewed as if it had been received on or before the taxa-
10 ble status date established for such roll.
11   If satisfied that Brothers of St. Paul Lodge 282, Inc. would other-
12 wise be entitled to such exemption if it had filed an application for
13 exemption by the appropriate taxable status date, the assessor of the
14 city of Schenectady may upon approval by the city council of such city,
15 grant exemption from taxation based on the 2009, 2010 and 2011 assess-
16 ment rolls and owing by such not-for-profit organization on the effec-
17 tive date of this act, and make appropriate correction of the subject
18 roll. If such exemption is granted and if such not-for-profit organiza-
19 tion shall have paid any tax with respect to the subject rolls, the
20 governing body or tax department may, in its sole discretion, provide
21 for the refund of those taxes paid and cancel taxes, fines, penalties or
22 interest remaining unpaid.
23   S 2. This act shall take effect immediately.

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