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

6898

2011-2012 Regular Sessions

I N A S S E M B L Y

April 5, 2011

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

AN ACT authorizing the assessor for the town of Cheektowaga to grant Bible Believers Baptist Church a 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 for the town of Cheektowaga, in the county of Erie, is hereby authorized to accept from the Bible Believers Baptist Church, a not-for-profit corporation which was incorporated under article 7 of the religious corporations law, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010 assessment roll and for all years thereafter, for the parcel located in the town of Cheektowaga, in the county of Erie, at 416 Cayuga Creek Road, otherwise known as: section 113.80, block 1, lot 13.21. If satisfied that Bible Believers Baptist Church would otherwise be entitled to such exemption by the appropriate taxable status date, the assessor of the town of Cheektowaga may upon approval of the town board of such town, grant exemption from taxation based on the 2010 assessment roll and owing by such not-for-profit corporation on the effective date of this act, and make appropriate correction of the subject roll for all taxes accruing from 2010 and in the years following. If such exemption is granted and if such not-for-profit corporation shall have paid any tax with respect to the subject roll during such years, 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, and may additionally cancel any taxes, fines, penalties or interest remaining unpaid which shall have accrued and been unpaid during such time.

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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