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

_____

5523

2011-2012 Regular Sessions

I N   S E N A T E

May 27, 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 Schenectady Hindu Temple and Community Services to
  file applications for real property tax exemptions

   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 Schenectady Hindu Temple and Community Services, applications for
 4 exemptions from real property taxes pursuant to section 420-a of the
 5 real property tax law for the 2006 and 2007 assessment rolls for the
 6 parcels owned by Schenectady Hindu Temple and Community Services located
 7 in the city of Schenectady at 1052 Pleasant Street, Schenectady, other-
 8 wise known as section 49.55, block 2, lot 1.11. If accepted, the appli-
 9 cations shall be reviewed as if they had been received on or before the
10 taxable status date established for such rolls. If satisfied that Sche-
11 nectady Hindu Temple and Community Services would otherwise be entitled
12 to such exemptions if it had filed the applications for the exemptions
13 by the appropriate taxable status dates, the assessor of the city of
14 Schenectady may upon approval by the city council of such city, grant
15 exemptions from taxation based on the 2006 and 2007 assessment rolls and
16 owing by such not-for-profit organization on the effective date of this
17 act, and make appropriate correction of the subject rolls. If such
18 exemptions are granted and if such not-for-profit organization shall
19 have paid any tax with respect to the subject rolls, the governing body
20 or tax department may, in its sole discretion, provide for the refund of
21 those taxes paid and cancel taxes, fines, penalties or interest remain-
22 ing 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.
                                                          LBD11873-01-1