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

7584

2013-2014 Regular Sessions

I N A S S E M B L Y

May 23, 2013

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

AN ACT to authorize Higher Ground Worship Center, Inc. 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 Higher Ground Worship Center, Inc., applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2009 real property taxes for the parcels owned by Higher Ground Worship Center, Inc. located in the city of Schenectady at 801 Stanley Street, Schenectady, otherwise known as section 49.33, block 4, lot 1.1; 803 Stanley Street, otherwise known as section 49.33, block 4, lot 1.2. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for the imposition of such taxes. If satisfied that Higher Ground Worship Center, Inc. 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 real property taxation for the 2009 tax years and owing by such not-for-profit organization on the effective date of this act, and make appropriate correction of the applicable 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.

LBD10757-01-3