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

869

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. WEPRIN -- Multi-Sponsored by -- M. of A. COOK -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing AngelDocs to file an application for a real property tax exemption with the New York city department of finance

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of any law to the contrary, the department of finance for the city of New York is authorized to accept from AngelDocs an application for exemption from real property taxes pursuant to section 11-245.4 of the administrative code of the city of New York, for the assessment rolls for 2007, 2008, 2009 and 2010 for certain property owned by AngelDocs located in the borough of Queens in the city of New York at 195-39 Hillside Avenue, Hollis Hills, New York 11423 also known as lot 280 with a tax identification number of 11644618S. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that AngelDocs, (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such rolls and prior to the taxable status dates for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the department of finance, may grant exemption from taxation as provided in section 11-245.4 of the administrative code of the city of New York with respect to 2007, 2008, 2009 and 2010 tax years and make appropriate correction of such subject rolls. If such exemption is granted and if AngelDocs, shall have paid any tax with respect to such subject rolls, the department of finance of the city of New York 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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