

9589

I N   A S S E M B L Y

May 9, 2014

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

AN ACT to authorize the assessor of the city of Hudson to accept an application for exemption from real property taxes from the Shiloh Baptist Church for a certain parcel of land in the city of Hudson

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

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the city of Hudson is hereby authorized to accept from  
3     the Shiloh Baptist Church an application for exemption from real property  
4     taxes pursuant to section 420-a of the real property tax law for a  
5     portion of the 2011 assessment roll for the parcel located in the city  
6     of Hudson at 14-20 Warren Street otherwise known as:     section 109.35,  
7     block 1, lot 22.  
8     If accepted, such application shall be reviewed as if it had been  
9     received on or before the taxable status dates established for such  
10    rolls. If satisfied that such church would otherwise be entitled to such  
11    exemption if such church had filed an application for exemption by the  
12    appropriate taxable status dates, the assessor, upon approval of the  
13    common council of the city of Hudson, may grant exemption from all taxation  
14    and make appropriate corrections to the subject rolls. If such  
15    exemption is granted and such church therefore shall have paid any tax  
16    with respect to the subject rolls, the governing body or tax department  
17    may, in its sole discretion, provide for the refund of those taxes paid  
18    and cancel any taxes, fines, penalties, interest or tax liens remaining  
19    unpaid.  
20    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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