

9844

I N A S S E M B L Y

May 27, 2014

Introduced by M. of A. SANTABARBARA -- read once and referred to the
Committee on Ways and Means

AN ACT to amend chapter 415 of the laws of 2013, relating to the sale of
liens and tax exempt property in the county of Schenectady, in
relation to delinquent tax liens

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

1 Section 1. Section 1 of chapter 415 of the laws of 2013, relating to
2 the sale of liens and tax exempt property in the county of Schenectady,
3 is amended to read as follows:
4 Section 1. Notwithstanding any provision of any general, special or
5 local law to the contrary, any real property, which was subject to a
6 delinquent tax lien and such lien was sold pursuant to either chapter
7 177 of the laws of 2004 or chapter 100 of the laws of 2009, OR WHERE
8 SUCH PROPERTY IS SUBJECT TO A DELINQUENT TAX LIEN WHICH HAD NOT YET BEEN
9 SOLD, and before such sale OR DELINQUENCY the real property was tax
10 exempt pursuant to section 420-a of the real property tax law, shall be
11 deemed to have retained its tax exempt status prior to, on, and after
12 the effective date of either chapter 177 of the laws of 2004 or chapter
13 100 of the laws of 2009, so long as the real property continued in the
14 same use and manner that qualified the real property as tax exempt prior
15 to sale, PROVIDED THAT IN THE CASE OF ANY DELINQUENT TAX LIEN WHICH HAD
16 NOT YET BEEN SOLD THE COUNCIL MUST APPROVE ANY INDIVIDUAL REQUESTS FOR
17 THE RETENTION OF SUCH TAX EXEMPT STATUS.
18 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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