

7518

I N   S E N A T E

May 15, 2014

---

Introduced by Sen. FARLEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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 ASSEMBLY, 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.

LBD15209-01-4