

3851

2013-2014 Regular Sessions

I N A S S E M B L Y

January 29, 2013

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

AN ACT in relation to permitting the Church of Jesus Christ (Apostolic), Inc. to file an application for a real property tax exemption

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

1 Section 1. Notwithstanding the provisions of any other law, the asses-
2 sor of the city of Mount Vernon is hereby authorized to accept from the
3 Church of Jesus Christ (Apostolic), Inc. an application for exemption
4 from real property taxes pursuant to section 420-a of the real property
5 tax law for the assessment rolls 1996-1998, for the parcel located at
6 332-340 South Columbus Avenue in the city of Mount Vernon. If accepted,
7 the applications shall be reviewed as if they had been received on or
8 before the taxable status date established for such rolls. If satisfied
9 that the Church of Jesus Christ (Apostolic), Inc. (i) acquired title to
10 the property for which it seeks exemption in March 1996 and (ii) would
11 otherwise be entitled to such exemption if such corporation filed an
12 application for the exemption on or before the appropriate taxable
13 status dates, the assessor, upon approval by the city council of the
14 city of Mount Vernon, whichever the case may be, may grant exemption
15 from taxation on such assessment rolls and make the appropriate
16 corrections of the subject rolls. If exemptions are granted and such
17 corporation, therefore, shall have paid any tax with respect to the
18 subject rolls, the applicable governing body or tax departments, in
19 their sole discretion, shall provide for the refund of the taxes paid
20 and cancel taxes remaining unpaid.

21 S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD07734-01-3