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

6374

2013-2014 Regular Sessions

I N A S S E M B L Y

March 26, 2013

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

AN ACT authorizing the assessor of the city of Buffalo to accept an application for exemption from real property taxes from The Service Collaborative of WNY, Inc. for a certain parcel of land located in the city of Buffalo

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

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Buffalo is hereby authorized to accept from The Service Collaborative of WNY, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment roll for the 2010 assessment year, for the parcel located at 635 South Park Avenue, city of Buffalo, otherwise known as section 122.41, block 3, lot 1.2. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that The Service Collaborative of WNY, Inc. (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the city of Buffalo common council, may grant exemption from taxation beginning with the date of acquisition of the property by The Service Collaborative of WNY, Inc. and make appropriate correction of this subject roll. If such exemption is granted and if The Service Collaborative of WNY, Inc. shall have paid any tax with respect to such subject roll, the governing body or tax department may, in its sole discretion, provide for 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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