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

7499

2013-2014 Regular Sessions

I N A S S E M B L Y

May 22, 2013

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

AN ACT relating to the sale of liens and tax exempt property in the county of Schenectady

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

Section 1. Notwithstanding any provision of any general, special or local law to the contrary, any real property, which was subject to a delinquent tax lien and such lien was sold pursuant to either chapter 177 of the laws of 2004 or chapter 100 of the laws of 2009 and before such sale the real property was tax exempt pursuant to section 420-a of the real property tax law, shall be deemed to have retained its tax exempt status prior to, on, and after the effective date of either chapter 177 of the laws of 2004 or chapter 100 of the laws of 2009, so long as the real property continued in the same use and manner that qualified the real property as tax exempt prior to sale.

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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