

7990

2013-2014 Regular Sessions

I N   A S S E M B L Y

June 13, 2013

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Introduced by M. of A. RYAN -- 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 ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the city of Buffalo is hereby authorized to accept from  
3     The Service Collaborative of WNY, Inc. an application for exemption from  
4     real property taxes pursuant to section 420-a of the real property tax  
5     law for the assessment roll for the 2010 assessment year, for the parcel  
6     located at 635 South Park Avenue, city of Buffalo, otherwise known as  
7     section 122.41, block 3, lot 1.2. If accepted, the application shall be  
8     reviewed as if it had been received on or before the taxable status date  
9     established for such roll.  
10    If satisfied that The Service Collaborative of WNY, Inc. (i) acquired  
11    title to the property for which it seeks exemption subsequent to the  
12    taxable status dates established for such roll and prior to the taxable  
13    status date for the next ensuing assessment roll and (ii) would other-  
14    wise be entitled to such exemption if it had filed an application for  
15    exemption by the appropriate taxable status date, the assessor, upon  
16    approval by the city of Buffalo common council, may grant exemption from  
17    taxation beginning with the date of acquisition of the property by The  
18    Service Collaborative of WNY, Inc. and make appropriate correction of  
19    this subject roll. If such exemption is granted and if The Service  
20    Collaborative of WNY, Inc. shall have paid any tax with respect to such  
21    subject roll, the governing body or tax department may, in its sole  
22    discretion, provide for those taxes paid and cancel taxes, fines, penal-  
23    ties or interest remaining unpaid.

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

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1       S 2. This act shall take effect immediately.