

8936--A

I N A S S E M B L Y

March 3, 2014

Introduced by M. of A. McLAUGHLIN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the START Children's Center, Inc. to retroactively apply for a real property tax exemption for certain property in the city of Troy, county of Rensselaer

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the city of Troy is hereby authorized to accept from
3 START Children's Center, Inc., an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for a portion of the 2012 assessment roll for the parcel owned by such
6 not-for-profit entity which is located at 131 sixth avenue, in the city
7 of Troy, county of Rensselaer, otherwise known as lot 90.39 of block 5
8 of section 19. If accepted, the application shall be reviewed as if it
9 had been received on or before the taxable status date established for
10 such rolls.

11 If satisfied that such not-for-profit organization would otherwise be
12 entitled to such exemption if such not-for-profit organization had filed
13 an application for exemption by the appropriate taxable status date, the
14 assessor, upon approval by the Rensselaer county legislature, may make
15 appropriate correction to the subject rolls. If such exemption is granted
16 and such organization, therefore, shall have paid any tax with
17 respect to the subject rolls, the applicable governing body or tax
18 department may, in its sole discretion, provide for the refund of those
19 taxes paid and cancel those taxes, fines, penalties, liens, or interest
20 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.

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