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

5146

2015-2016 Regular Sessions

I N A S S E M B L Y

February 12, 2015

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

AN ACT to amend chapter 240 of the laws of 2014 authorizing the assessor of the city of Hudson to accept an application for exemption from real property taxes from the Holy Temple First Church of God in Christ for a certain parcel of land in the city of Hudson, in relation to the assessment roll year

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

Section 1. Section 1 of chapter 240 of the laws of 2014 authorizing the assessor of the city of Hudson to accept an application for exemption from real property taxes from the Holy Temple First Church of God in Christ for a certain parcel of land in the city of Hudson is amended to read as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Hudson is hereby authorized to accept from the Holy Temple First Church of God in Christ an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the [2011] 2010 assessment roll for the parcel located in the city of Hudson at 64th North 6th Street, otherwise known as: section 110.45, block 3, lot 82.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that such church would otherwise be entitled to such exemption if such church had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the common council of the city of Hudson, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such church therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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