

5151

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 241 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 Shiloh Baptist Church 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:

1 Section 1. Section 1 of chapter 241 of the laws of 2014 authorizing
2 the assessor of the city of Hudson to accept an application for
3 exemption from real property taxes from the Shiloh Baptist Church for a
4 certain parcel of land in the city of Hudson, is amended to read as
5 follows:
6 Section 1. Notwithstanding any other provision of law to the contrary,
7 the assessor of the city of Hudson is hereby authorized to accept from
8 the Shiloh Baptist Church an application for exemption from real property
9 taxes pursuant to section 420-a of the real property tax law for a
10 portion of the [2011] 2010 assessment roll for the parcel located in the
11 city of Hudson at 14-20 Warren Street otherwise known as: section
12 109.35, block 1, lot 22.
13 If accepted, such application shall be reviewed as if it had been
14 received on or before the taxable status dates established for such
15 rolls. If satisfied that such church would otherwise be entitled to such
16 exemption if such church had filed an application for exemption by the
17 appropriate taxable status dates, the assessor, upon approval of the
18 common council of the city of Hudson, may grant exemption from all taxation
19 and make appropriate corrections to the subject rolls. If such
20 exemption is granted and such church therefore shall have paid any tax
21 with respect to the subject rolls, the governing body or tax department
22 may, in its sole discretion, provide for the refund of those taxes paid
23 and cancel any taxes, fines, penalties, interest or tax liens remaining
24 unpaid.
25 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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