8129

2015-2016 Regular Sessions

I N   A S S E M B L Y

June 9, 2015
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Introduced by M. of A. WOERNER -- read once and referred to the Commit-
   tee on Real Property Taxation

AN ACT to authorize the Legal Aid Society of Northeastern New York to
   retroactively apply for a real property tax exemption for certain
   properties in the city of Saratoga Springs

   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 county of Saratoga is hereby authorized to accept
3 from the Legal Aid Society of Northeastern New York an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the 2014-2015 assessment roll with respect to
6 school taxes and the 2015 assessment roll with respect to the general
7 taxes, for the parcel owned by such not-for-profit association which is
8 located at 40 New Street, in the city of Saratoga Springs, county of
9 Saratoga.   If accepted, the application shall be reviewed as if it had
10 been received on or before the taxable status date established for such
11 rolls.
12   If satisfied that such not-for-profit organization would otherwise be
13 entitled to such exemption if such not-for-profit organization had filed
14 applications or renewal applications for exemptions by the appropriate
15 taxable status date, the assessor, upon approval by the Saratoga county
16 legislature, may make appropriate correction to the subject rolls. If
17 such exemption is granted and such organization, therefore, shall have
18 paid any taxes with respect to the subject rolls, the applicable govern-
19 ing body or tax department may, in its sole discretion, provide for the
20 refund of those taxes paid and cancel those taxes, fines, penalties,
21 liens, or interest remaining unpaid.
22   S 2. This act shall take effect immediately.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                    [ ] is old law to be omitted.
                                                        LBD11543-01-5