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

3534

2015-2016 Regular Sessions

I N S E N A T E

February 12, 2015

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend chapter 242 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 State Street A M E Zion 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:

Section 1. Section 1 of chapter 242 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 State Street A M E Zion Church 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 State Street A M E Zion Church 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 parcels located in the city of Hudson at 201-205, 207 and 209 State Street, Hudson, otherwise known as: section 109.35, block 2, lot 20; section 109.35, block 2, lot 21; and section 109.35, block 2, lot 22.

If accepted, such application shall be reviewed as it had been received on or before the taxable status dates established for such rolls. 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 dates, the assessor, upon approval of the common council of the city of Hudson, may grant exemption from all taxation and make appropriate correction to the subject rolls. If such exemption is granted and such church therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department

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

LBD08966-01-5

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.