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

5756--A

2015-2016 Regular Sessions

I N S E N A T E

June 2, 2015

Introduced by Sens. ORTT, PANEPINTO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the assessor of the city of Tonawanda to accept from Historical Society of the Tonawandas Inc. a retroactive application for exemption from real property

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

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Tonawanda, county of Erie, is hereby authorized to accept from Historical Society of the Tonawandas Inc. as application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2015 assessment roll, for the parcel owned by such organization located at 126 Broad Street, in the city of Tonawanda, county of Erie, otherwise known as Erie county tax map, section 39.53, block 12, lot 2.

If accepted, the 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 organization would otherwise be entitled to such exemption if such organization had acquired the property and filed an application by the appropriate taxable status date, the assessor, upon approval by the city council, may make appropriate corrections to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest 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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