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

5857--A

2015-2016 Regular Sessions

I N S E N A T E

June 9, 2015

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Saratoga Springs is hereby authorized to accept from the Legal Aid Society of Northeastern New York an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2014-2015 assessment roll with respect to school taxes and the 2015 assessment roll with respect to the general taxes, for the parcel owned by such not-for-profit association which is located at 40 New Street, in the city of Saratoga Springs, county of Saratoga. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed applications or renewal applications for exemptions by the appropriate taxable status date, the assessor, upon approval by the Saratoga county legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any taxes with respect to the subject rolls, 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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