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

7926

I N S E N A T E

May 25, 2016

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

AN ACT in relation to permitting the St. Ann's Academy to file an application for certain real property tax exemptions

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 Hornell, county of Steuben, is hereby authorized to accept from the St. Ann's Academy, an application for an exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2013-2014 assessment roll with respect to taxes for the parcel owned by such not-for-profit corporation located at 41 Genesee Street, city of Hornell, county of Steuben, otherwise known as tax map reference number 151.72-01-008.000.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Hornell city council, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax 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.

LBD15007-02-6