

5151

2015-2016 Regular Sessions

I N   A S S E M B L Y

February 12, 2015

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Introduced by M. of A. BARRETT -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend chapter 241 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 Shiloh Baptist 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:

1     Section 1. Section 1 of chapter 241 of the laws of 2014 authorizing  
2     the assessor of the city of Hudson to accept an application for  
3     exemption from real property taxes from the Shiloh Baptist Church for a  
4     certain parcel of land in the city of Hudson, is amended to read as  
5     follows:

6     Section 1. Notwithstanding any other provision of law to the contrary,  
7     the assessor of the city of Hudson is hereby authorized to accept from  
8     the Shiloh Baptist Church an application for exemption from real property  
9     taxes pursuant to section 420-a of the real property tax law for a  
10    portion of the [2011] 2010 assessment roll for the parcel located in the  
11    city of Hudson at 14-20 Warren Street otherwise known as: section  
12    109.35, block 1, lot 22.

13    If accepted, such application shall be reviewed as if it had been  
14    received on or before the taxable status dates established for such  
15    rolls. If satisfied that such church would otherwise be entitled to such  
16    exemption if such church had filed an application for exemption by the  
17    appropriate taxable status dates, the assessor, upon approval of the  
18    common council of the city of Hudson, may grant exemption from all taxation  
19    and make appropriate corrections to the subject rolls. If such  
20    exemption is granted and such church therefore shall have paid any tax  
21    with respect to the subject rolls, the governing body or tax department  
22    may, in its sole discretion, provide for the refund of those taxes paid  
23    and cancel any taxes, fines, penalties, interest or tax liens remaining  
24    unpaid.

25    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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