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

5879

2015-2016 Regular Sessions

I N S E N A T E

June 10, 2015

Introduced by Sen. BRESLIN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT authorizing the assessor of the city of Troy to accept from the Sixth Avenue Baptist Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law

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 Troy is hereby authorized to accept from the Sixth Avenue Baptist Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2012, 2013 and 2014 assessment rolls for the parcel located in the city of Troy at 3370 Sixth Avenue, otherwise known as: section 90.55, block 3, lot 1.

If accepted, such application shall be reviewed as if 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 Troy, may grant exemption from all taxation and make appropriate corrections 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 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.

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

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