

STATE OF NEW YORK

7323

2019-2020 Regular Sessions

IN ASSEMBLY

April 23, 2019

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

AN ACT in relation to permitting the Morning Star Missionary Baptist Church to file an application for a real property tax exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the City of Albany is hereby authorized to accept from
3 the Morning Star Missionary Baptist Church an application for exemption
4 from real property taxes pursuant to section 420-a of the real property
5 tax law for the 2018 assessment roll, for the parcel located in the City
6 of Albany at 159 Quail Street, otherwise known as Albany county tax map
7 section 65.62, block 3, lot 9. If accepted, the application shall be
8 reviewed as if it had been received on or before the taxable status
9 dates established for such roll. If satisfied that such organization
10 would otherwise be entitled to such exemption if such organization had
11 acquired the subject property and filed an application for exemption by
12 the appropriate taxable status date, the assessor, upon approval by the
13 City of Albany Common Council, may grant exemption from all taxation and
14 make appropriate corrections to the subject roll. If such exemption is
15 granted and such organization therefore shall have paid any tax with
16 respect to the subject roll, the governing body or tax department may,
17 in its sole discretion, provide for the refund of those taxes paid and
18 cancel any taxes, fines, penalties, interest, or tax liens remaining
19 unpaid.
20 § 2. This act shall take effect immediately.

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

LBD11249-01-9