STATE OF NEW YORK

7360

IN SENATE

January 21, 2020

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

AN ACT in relation to authorizing the assessor of the City of Albany to accept from the Koinonia Primary Care, Inc. an application for exemption from real property taxes

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 Albany is hereby authorized to accept from the Koinonia Primary Care, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2019 assessment roll, for the parcels located in the City of Albany at 553 Clinton Avenue and 157 North Lake Avenue, otherwise known as Albany county tax map section 65.55, block 5, lot 60 and 65.55, block 1, lot 23. If accepted, the 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 organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the City of Albany Common Council, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, 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.

§ 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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