STATE OF NEW YORK

10600

IN ASSEMBLY

June 5, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Ashby, Steck) -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the Sikh Association of the Capital District, Inc. 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of East Greenbush, county of Rensselaer, is hereby authorized to accept from the Sikh Association of the Capital District, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2017 and 2018 assessment rolls, for the parcels located in the town of East Greenbush at 8 Michigan Avenue, tax map ID 166.10-9-8 and at 11 Michigan Avenue, tax map ID 166.10-8-1. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such roll.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization has acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of East Greenbush, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such not-for-profit organization therefore shall have paid any tax with respect to the subject roll, the governing body may, at 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.

LBD16637-01-0