STATE OF NEW YORK

7325

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 Church of Jesus Christ 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 City of Albany is hereby authorized to accept from the Church of Jesus Christ an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018 assessment roll, for the parcel located in the City of Albany at 562 Clinton Avenue, otherwise known as Albany county tax map section 65.55, block 2, lot 20. 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 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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