

# STATE OF NEW YORK

7326

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 Mount Moriah 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 Mount Moriah Baptist Church an application for exemption from real prop-  
4 erty taxes pursuant to section 420-a of the real property tax law for  
5 the 2018 assessment roll, for the parcel located in the City of Albany  
6 at 269 Spruce Street, otherwise known as Albany county tax map section  
7 65.72, block 5, lot 72. If accepted, the application shall be reviewed  
8 as if it had been received on or before the taxable status dates estab-  
9 lished for such roll. If satisfied that such organization would other-  
10 wise be entitled to such exemption if such organization had acquired the  
11 subject property and filed an application for exemption by the appropri-  
12 ate taxable status date, the assessor, upon approval by the City of  
13 Albany Common Council, may grant exemption from all taxation and make  
14 appropriate corrections to the subject roll. If such exemption is grant-  
15 ed and such organization therefore shall have paid any tax with respect  
16 to the subject roll, the governing body or tax department may, in its  
17 sole discretion, provide for the refund of those taxes paid and cancel  
18 any taxes, fines, penalties, interest or tax liens remaining unpaid.  
19 § 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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