

STATE OF NEW YORK

7327

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 Northeastern Association of the Blind at Albany, 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:

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 Northeastern Association of the Blind at Albany, Inc. an application
4 for exemption from real property taxes pursuant to section 420-a of the
5 real property tax law for the 2018 assessment roll, for the parcel
6 located in the City of Albany at 301 Washington Avenue, otherwise known
7 as Albany county tax map section 65.71, block 3, lot 41. If accepted,
8 the application shall be reviewed as if it had been received on or
9 before the taxable status dates established for such roll. If satisfied
10 that such organization would otherwise be entitled to such exemption if
11 such organization had acquired the subject property and filed an appli-
12 cation for exemption by the appropriate taxable status date, the asses-
13 sor, upon approval by the City of Albany Common Council, may grant
14 exemption from all taxation and make appropriate corrections to the
15 subject roll. If such exemption is granted and such organization there-
16 fore shall have paid any tax with respect to the subject roll, the
17 governing body or tax department may, in its sole discretion, provide
18 for the refund of those taxes paid and cancel any taxes, fines, penal-
19 ties, interest or tax liens remaining 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.

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