STATE OF NEW YORK

5400

2019-2020 Regular Sessions

IN SENATE

April 29, 2019

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

AN ACT authorizing the assessor of the city of Albany to accept from Congregation Ohav Shalom an application for exemption from real property taxes pursuant to section 420-a of the real property tax law

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 Congregation Ohav Shalom an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018 assessment rolls for the parcel located in the city of Albany at 130 Buckingham Drive, otherwise known as Albany county tax map section 64.62, block 4, lot 60; 115 Krumkill Road, otherwise known as Albany county tax map section 64.69, block 3, lot 8; 135 Krumkill Road, otherwise known as Albany county tax map section 64.69, block 4, lot 3; 139 Krumkill Road, otherwise known as Albany county tax map section 64.69, block 4, lot 4; 143 Krumkill Road, otherwise known as Albany county tax map section 64.69, block 4, lot 5; 145 Krumkill Road, otherwise known as Albany county tax map section 64.69, block 4, lot 6; 115 Krumkill Road, otherwise known as Albany county tax map section 64.62, block 1, lot 59; REAR 115 Krumkill Road, otherwise known as Albany county tax map section 64.69, block 3, lot 10; 3 Westbrook Street, otherwise known as Albany county tax map section 64.69, block 3, lot 5; 5 Westbrook Street, otherwise known as Albany county tax map section 64.69, block 3, lot 4; 7 Westbrook Street, otherwise known as Albany county tax map section 64.69, block 3, lot 3; 4 Westbrook Street, otherwise known as Albany county tax map section 64.69, block 4, lot 2.

If accepted, such 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

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the common council of the city of Albany, 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.