

STATE OF NEW YORK

1985

2021-2022 Regular Sessions

IN ASSEMBLY

January 14, 2021

Introduced by M. of A. DILAN -- read once and referred to the Committee
on Real Property Taxation

AN ACT to authorize Overcoming Love Ministries to file an application
for a real property tax exemption

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the commissioner of the New York city department of finance shall accept
3 from Overcoming Love Ministries, a religious not-for-profit corporation,
4 an application or renewal application for exemption from real property
5 taxes pursuant to section 420-a of the real property tax law for the
6 2013, 2014 and 2015 assessment rolls, for the parcel owned by the minis-
7 try known as 246 Jamaica Avenue in the city of New York, borough of
8 Brooklyn, being designated on the tax map as section 13, block 3918, lot
9 7 in such borough, and which was acquired by such ministry on June 23,
10 1999. Once received, the application or renewal application shall be
11 reviewed as if it had been received on or before the taxable status
12 dates established for such assessment rolls.

13 If satisfied that such ministry would otherwise be entitled to such
14 exemption if such ministry had filed an application or renewal applica-
15 tion for exemption by the appropriate taxable status dates, the commis-
16 sioner of the New York city department of finance, upon approval by the
17 city council of the city of New York, shall grant exemption from all
18 taxation beginning with respect to the subject tax rolls due and owing
19 by such ministry on the effective date of this act, and cancel taxes,
20 fines, penalties, and interest remaining unpaid, and make appropriate
21 correction of the subject assessment rolls. The commissioner of the New
22 York city department of finance, upon approval of the city council of
23 the city of New York, shall grant exemption from all taxes calculated
24 and due with respect to the subject tax rolls and make appropriate
25 correction to the subject rolls on condition that such department of

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

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1 finance refund to any purchaser of a lien on such parcel the amount of
2 any consideration paid to the city of New York for the purchase of such
3 tax lien, along with reasonable interest paid on such consideration, and
4 costs necessarily incurred in connection with such purchase, and costs
5 necessarily incurred in connection with reconveyance thereof to the city
6 of New York; and such assessor further shall provide for the vacating of
7 such tax lien and cancel any taxes, fines, penalties or interest remain-
8 ing unpaid.
9 § 2. This act shall take effect immediately.