STATE OF NEW YORK

3401

2021-2022 Regular Sessions

IN SENATE

January 29, 2021

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

AN ACT in relation to permitting the Immanuel Evangelical Lutheran 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:

Section 1. Notwithstanding the provisions of any other law, the assessor of the city of Mount Vernon is hereby authorized to accept from the Immanuel Evangelical Lutheran Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009 city assessment roll and the 2010-2011 school assessment roll, for the parcel located at 17 East Grand Street in the city of Mount Vernon. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls. If satisfied that the Immanuel Evangelical Lutheran Church (i) acquired title to the property for which it seeks exemption in March 2009 and (ii) would otherwise be entitled to such exemption if such corporation filed an application for the exemption on or before the appropriate taxable status dates, the assessor, upon approval by the city council of the city of Mount Vernon may grant exemption from taxation on such assessment rolls and make the appropriate corrections of the subject rolls. If exemptions are granted and such corporation, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid and cancel taxes 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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