

# STATE OF NEW YORK

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8818

## IN SENATE

April 20, 2022

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

AN ACT in relation to permitting the Oakwood Community Center 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 Troy is hereby authorized to accept from the  
3 Oakwood Community Center an application for exemption from real property  
4 taxes pursuant to section 420-a of the real property tax law for the  
5 2021 and 2022 assessment rolls, for the parcel located in the City of  
6 Troy at 313 Tenth Street, otherwise known as Rensselaer county tax map  
7 section 101.31, block 2, lot 3. If accepted, the application shall be  
8 reviewed as if it had been received on or before the taxable status  
9 dates established for such roll. If satisfied that such organization  
10 would otherwise be entitled to such exemption if such organization had  
11 acquired the subject property and filed an application for exemption by  
12 the appropriate taxable status date, the assessor, upon approval by the  
13 City of Troy City Council, may grant exemption from all taxation and  
14 make appropriate corrections to the subject roll. If such exemption is  
15 granted and such organization therefore shall have paid any tax with  
16 respect to the subject roll, the governing body or tax department may,  
17 in its sole discretion, provide for the refund of those taxes paid and  
18 cancel any taxes, fines, penalties, interest, or tax liens remaining  
19 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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