STATE OF NEW YORK

6909

2021-2022 Regular Sessions

IN SENATE

May 20, 2021

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

AN ACT in relation to permitting The Abundant Life 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 any other provision of law to the contrary, the assessor of the city of Jamestown is hereby authorized to accept from The Abundant Life Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018-2019 assessment roll for the parcel owned by such organization located in the city of Jamestown located at 400 East 2nd Street in Jamestown, also known as district 060800, section 387.41, block 03.00, lot 019.00.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that such organization would otherwise be entitled to such exemption if the organization had filed an application for such exemption by the appropriate taxable status date, the assessor of the city of Jamestown upon approval by the city of Jamestown city council may grant exemption from taxation with respect to the subject rolls and make appropriate correction to the subject rolls. If the exemption is granted and such organization shall have paid any tax with regard to the subject rolls, the city of Jamestown city council may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens or interest 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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