STATE OF NEW YORK

8818

IN SENATE

April 20, 2022

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the City of Troy is hereby authorized to accept from the Oakwood Community Center an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2021 and 2022 assessment rolls, for the parcel located in the City of Troy at 313 Tenth Street, otherwise known as Rensselaer county tax map section 101.31, block 2, lot 3. If accepted, the 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 such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the City of Troy City Council, 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.

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

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