

STATE OF NEW YORK

10068--A

IN ASSEMBLY

May 2, 2024

Introduced by M. of A. FAHY -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Praise Tabernacle Church of God to receive retroactive real property tax exempt status

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 Albany, county of Albany, is hereby author-
3 ized to accept from Praise Tabernacle Church of God, also known as Alba-
4 ny Church of God, a religious not-for-profit corporation, an application
5 for exemption from real property taxes pursuant to section 420-a of the
6 real property tax law with respect to the 2021-2022, 2022-2023, and
7 2023-2024 assessment rolls, for all of the school taxes and all of the
8 general taxes of such rolls for the parcel owned by such organization,
9 with such parcel being located in the city of Albany, county of Albany,
10 at 453 Delaware Avenue, otherwise known as Albany county tax map
11 district 75 section 68 block 2 lot 1. If accepted, the application shall
12 be reviewed as if it had been received on or before the taxable status
13 dates established for such rolls.

14 If satisfied that such organization would otherwise be entitled to
15 such exemption if such organization had filed an application for
16 exemption by the appropriate taxable status dates, the assessor, upon
17 approval of the common council of the city of Albany, may grant
18 exemption from all taxation and make appropriate corrections to the
19 subject rolls. If such exemption is granted and such organization,
20 therefor, shall have paid any tax with respect to the subject rolls, the
21 applicable governing body or tax department may, in its sole discretion,
22 provide for the refund of those taxes paid and cancel those taxes,
23 fines, penalties, liens, interest or tax liens remaining unpaid.

24 § 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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