STATE OF NEW YORK

6183

2023-2024 Regular Sessions

IN ASSEMBLY

April 3, 2023

Introduced by M. of A. FAHY -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing Elijah Missionary Baptist Church 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Albany is hereby authorized to accept from Elijah Missionary Baptist Church, a religious not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2018-2019, 2019-2020, 2020-2021, and 2021-2022 assessment rolls for a portion of the 2018 general taxes and all of the 2019, 2020, and 2021 general taxes, and all of the 2018-2019, 2019-2020, and 2020-2021 school taxes for the parcels conveyed to such organization, with such parcels being located in the city of Albany, county of Albany, at 70 Second Avenue, otherwise known as Albany county tax map section 76.72, block 4, lot 22; 74 Second Avenue, otherwise known as Albany county tax map section 76.72, block 4, lot 21; and 3 Krank Street, otherwise known as Albany county tax map section 76.72, block 4, lot 24. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

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 dates, the assessor, upon approval of the common council of the city of Albany, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization, therefor, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and

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

LBD08807-01-3

cancel those taxes, fines, penalties, liens, interest or tax liens remaining unpaid.

§ 2. This act shall take effect immediately.