

# STATE OF NEW YORK

9163

## IN SENATE

May 2, 2024

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

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 2014-2015, 2015-2016,  
7 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-  
8 2023, and 2023-2024 assessment rolls, for all of the school taxes and  
9 all of the general taxes of such rolls for the parcel owned by such  
10 organization, with such parcel being located in the city of Albany,  
11 county of Albany, at 453 Delaware Avenue, otherwise known as Albany  
12 county tax map district 75 section 68 block 2 lot 1. If accepted, the  
13 application shall be reviewed as if it had been received on or before  
14 the taxable status dates established for such rolls.

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

25 § 2. This act shall take effect immediately.

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

LBD14716-02-4