STATE OF NEW YORK

10933

IN ASSEMBLY

April 10, 2026

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

AN ACT in relation to authorizing the city of Olean assessor to accept an application for a real property tax exemption from OWH Properties, Inc. (Operation Warm Hearts)

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 Olean is hereby authorized to accept from OWH Properties, Inc. (Operation Warm Hearts) an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2025-2026 assessment roll for all of the 2025-2026 school taxes and all of the 2025 general taxes for the parcels conveyed to such organization located at 908 North 4th Street, city of Olean, county of Cattaraugus, and 920 North 4th Street, city of Olean, county of Cattaraugus, otherwise known as Cattaraugus county parcel ID map section 94.049 block 1 parcel 70 and section 94.049 block 1 parcel 73. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the city of Olean legislature, may make appropriate correction 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 applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those 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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