

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 Assem-
bly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the city of Olean is hereby authorized to accept from
3 OWH Properties, Inc. (Operation Warm Hearts) an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law with respect to the 2025-2026 assessment roll for all
6 of the 2025-2026 school taxes and all of the 2025 general taxes for the
7 parcels conveyed to such organization located at 908 North 4th Street,
8 city of Olean, county of Cattaraugus, and 920 North 4th Street, city of
9 Olean, county of Cattaraugus, otherwise known as Cattaraugus county
10 parcel ID map section 94.049 block 1 parcel 70 and section 94.049 block
11 1 parcel 73. If accepted, the application shall be reviewed as if it had
12 been received on or before the taxable status date established for such
13 roll.

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 date, the assessor, upon
17 approval by the city of Olean legislature, may make appropriate
18 correction to the subject roll. If such exemption is granted and such
19 organization, therefore, shall have paid any tax with respect to the
20 subject roll, the applicable governing body or tax department may, in
21 its sole discretion, provide for the refund of those taxes paid and
22 cancel those taxes, fines, penalties, liens or interest remaining
23 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.

LBD14487-03-6