STATE OF NEW YORK

10223

IN SENATE

May 7, 2026

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

AN ACT to authorize the South End Children's Cafe to file an application for a retroactive real property tax exemption with the city of Albany assessor

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 in the county of Albany is hereby authorized to accept from South End Children's Cafe Inc., 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 rolls for the parcels owned by such organization, with such parcels being located at 33 Rensselaer Street, in the City of Albany, otherwise known as Albany county tax map, section 76.66, block 1, lot 2.1. 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 date, the assessor, upon approval by the common council, may grant exemption from all taxation beginning on the date of the conveyance of such parcel to such organization, and make appropriate corrections to the subject rolls. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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