

STATE OF NEW YORK

11357

IN ASSEMBLY

May 13, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Romero) --
read once and referred to the Committee on Real Property Taxation

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 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 Albany in the county of Albany is hereby
3 authorized to accept from South End Children's Cafe Inc., an application
4 for exemption from real property taxes pursuant to section 420-a of the
5 real property tax law with respect to the 2025-2026 assessment rolls for
6 the parcels owned by such organization, with such parcels being located
7 at 33 Rensselaer Street, in the City of Albany, otherwise known as Alba-
8 ny county tax map, section 76.66, block 1, lot 2.1. If accepted, the
9 application shall be reviewed as if it had been received on or before
10 the taxable status dates established for such rolls.

11 If satisfied that such organization would otherwise be entitled to
12 such exemption if such organization had acquired the subject property
13 and filed an application for exemption by the appropriate taxable status
14 date, the assessor, upon approval by the common council, may grant
15 exemption from all taxation beginning on the date of the conveyance of
16 such parcel to such organization, and make appropriate corrections to
17 the subject rolls. If such exemption is granted and such organization
18 therefore shall have paid any tax with respect to the subject rolls, the
19 governing body or tax department may, in its sole discretion, provide
20 for the refund of those taxes paid and cancel any taxes, fines, penal-
21 ties, interest or tax liens remaining unpaid.

22 § 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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