STATE OF NEW YORK

11542

IN ASSEMBLY

June 1, 2026

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

AN ACT in relation to permitting the Asbury Methodist Church to file an application for a real property tax exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding the provisions of any other law, the assessor of the city of Mount Vernon is hereby authorized to accept from the Asbury Methodist Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018 city assessment roll, for the parcel located at 58 West Seventh Street in the city of Mount Vernon. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls. If satisfied that the Asbury Methodist Church would otherwise be entitled to such exemption if but for a clerical error, the assessor, upon approval by the city council of the city of Mount Vernon may grant exemption from taxation on such assessment roll and make the appropriate correction of the subject roll. If the exemption is granted and such entity, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax departments, in their sole discretion, shall provide for the refund of the taxes paid and cancel taxes 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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