

STATE OF NEW YORK

2115

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

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

AN ACT authorizing Elijah Missionary Baptist Church to receive retroactive real property tax exempt status

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the city of Albany is hereby authorized to accept from
3 Elijah Missionary Baptist Church, a religious not-for-profit corpo-
4 ration, an application for exemption from real property taxes pursuant
5 to section 420-a of the real property tax law with respect to the 2018-
6 2019, 2019-2020, 2020-2021, and 2021-2022 assessment rolls for a portion
7 of the 2018 general taxes and all of the 2019, 2020, and 2021 general
8 taxes, and all of the 2018-2019, 2019-2020, and 2020-2021 school taxes
9 for the parcels conveyed to such organization, with such parcels being
10 located in the city of Albany, county of Albany, at 70 Second Avenue,
11 otherwise known as Albany county tax map section 76.72, block 4, lot 22;
12 74 Second Avenue, otherwise known as Albany county tax map section
13 76.72, block 4, lot 21; and 3 Krank Street, otherwise known as Albany
14 county tax map section 76.72, block 4, lot 24. If accepted, the applica-
15 tion shall be reviewed as if it had been received on or before the taxa-
16 ble status dates established for such rolls.

17 If satisfied that such organization would otherwise be entitled to
18 such exemption if such organization had acquired the subject property
19 and filed an application for exemption by the appropriate taxable status
20 dates, the assessor, upon approval of the common council of the city of
21 Albany, may grant exemption from all taxation and make appropriate
22 corrections to the subject rolls. If such exemption is granted and such
23 organization, therefor, shall have paid any tax with respect to the
24 subject rolls, the applicable governing body or tax department may, in
25 its sole discretion, provide for the refund of those taxes paid and
26 cancel those taxes, fines, penalties, liens, interest or tax liens
27 remaining unpaid.

28 § 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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