S T A T E O F N E W Y O R K

5590

2013-2014 Regular Sessions

I N S E N A T E

May 23, 2013

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

AN ACT in relation to authorizing Congregation Beth Mikroh, Inc. 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 any other provision of law to the contrary, the assessor of the town of Ramapo, county of Rockland, is hereby authorized to accept from Congregation Beth Mikroh, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010 assessment roll, for the parcel owned by such not-for-profit which is located at 208 West Maple Avenue, Monsey, county of Rockland, otherwise known as Rockland county tax map, section 49.11, block 1, lot 1. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such congregation would otherwise be entitled to such exemption if such not-for-profit organization had acquired the property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Ramapo town board, may make appropriate correction to the subject roll. If such exemption is granted and such congregation, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest remaining unpaid.

S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD11250-01-3