

STATE OF NEW YORK

10852

IN ASSEMBLY

May 23, 2018

Introduced by M. of A. PAULIN -- read once and referred to the Committee on Real Property Taxation

AN ACT authorizing Scarsdale Congregational Church to file an application for retroactive real property tax exemption

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 town of Scarsdale, in the county of Westchester, is
3 hereby authorized to accept from the Scarsdale Congregational Church, a
4 not-for-profit organization, an application for exemption from real
5 property taxes pursuant to section 462 of the real property tax law for
6 the 2015-2016 and 2016-2017 assessment rolls, for the parcel located at
7 47 Woods Lane in the town of Scarsdale. If accepted, the application
8 shall be reviewed as if it had been received on or before the taxable
9 status date established for such rolls. If satisfied that the Scarsdale
10 Congregational Church would otherwise be entitled to such exemption if
11 the organization had filed an application for such exemption on or
12 before the appropriate taxable status dates, the assessor of the town of
13 Scarsdale, upon approval by the town board of the town of Scarsdale, may
14 grant exemption from taxation on such assessment rolls and make the
15 appropriate corrections of the subject rolls. If the exemptions are
16 granted and such not-for-profit corporation shall have paid any tax with
17 respect to the subject rolls, the applicable governing body or tax
18 department may in its sole discretion, provide for the refund of the
19 taxes paid and cancel taxes, fines, penalties, liens or interest remain-
20 ing unpaid.
21 § 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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