

3756

2009-2010 Regular Sessions

I N S E N A T E

March 31, 2009

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

AN ACT to authorize Mosdos Sanz Klausenburg of Monsey 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Ramapo is hereby authorized to accept from
3 Mosdos Sanz Klausenburg of Monsey, 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 for the 2006-2007 town
6 taxes assessment rolls, for the parcel owned by such synagogue at 5
7 Gibbs Ct, in the hamlet of Monsey, in the town of Ramapo, county of
8 Rockland, being designated on the tax map as section 49.15, block 2, lot
9 32, in such town. If accepted, the application shall be reviewed as if
10 it had been received on or before the taxable status dates established
11 for such assessment roll.

12 If satisfied that such not-for-profit corporation: (i) acquired title
13 to the property for which it seeks exemption subsequent to the taxable
14 status date established for such roll and prior to the taxable status
15 date for the next ensuing assessment roll and (ii) would otherwise be
16 entitled to such exemption if such not-for-profit corporation had filed
17 an application for exemption by the appropriate taxable status date, the
18 assessor of the town of Ramapo, upon approval by the town board of such
19 town, may grant exemption from all taxation beginning with the date of
20 acquisition of the property by such not-for-profit corporation and make
21 appropriate correction to the subject roll. If exemption is granted and
22 such not-for-profit corporation therefore shall have paid any tax with
23 respect to the subject roll, the governing body or tax department may,
24 in its sole discretion, provide for the refund of those taxes paid
25 including the amount of any taxes held in escrow pursuant to the sale of
26 such property and cancel taxes, fines, penalties or interest remaining
27 unpaid.

28 S 2. This act shall take effect immediately.

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