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

8114

I N S E N A T E

June 9, 2010

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

AN ACT authorizing the assessor of the county of Westchester, town of Ossining, to accept an application for exemption from real property taxes from the House of Refuge Apostolic Church for a certain parcel of land located in such town

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 Ossining, county of Westchester, is hereby authorized to accept from the House of Refuge Apostolic Church an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2007 assessment roll for the parcel located at 81 Croton Avenue, town of Ossining, otherwise known as section 89.015, block 3, lot 34. 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 the House of Refuge Apostolic Church (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Ossining town board, may grant exemption from taxation beginning with the date of acquisition of the property by the House of Refuge Apostolic Church and make appropriate correction of this subject roll. If such exemption is granted and if the House of Refuge Apostolic Church shall have paid any tax with respect to such subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties 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.

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