

11396

I N A S S E M B L Y

June 9, 2010

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Galef) --
read once and referred to the Committee on Real Property Taxation

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Ossining, county of Westchester, is hereby
3 authorized to accept from the House of Refuge Apostolic Church an appli-
4 cation for exemption from real property taxes pursuant to section 420-a
5 of the real property tax law for the 2007 assessment roll for the parcel
6 located at 81 Croton Avenue, town of Ossining, otherwise known as
7 section 89.015, block 3, lot 34. If accepted, the application shall be
8 reviewed as if it had been received on or before the taxable status date
9 established for such roll.

10 If satisfied that the House of Refuge Apostolic Church (i) acquired
11 title to the property for which it seeks exemption subsequent to the
12 taxable status dates established for such roll and prior to the taxable
13 status date for the next ensuing assessment roll and (ii) would other-
14 wise be entitled to such exemption if it had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Ossining town board, may grant exemption from taxation
17 beginning with the date of acquisition of the property by the House of
18 Refuge Apostolic Church and make appropriate correction of this subject
19 roll. If such exemption is granted and if the House of Refuge Apostolic
20 Church shall have paid any tax with respect to such subject roll, the
21 governing body or tax department may, in its sole discretion, provide
22 for the refund of those taxes paid and cancel taxes, fines, penalties or
23 interest remaining unpaid.

24 S 2. This act shall take effect immediately.

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

LBD17565-02-0