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

6473

2009-2010 Regular Sessions

I N A S S E M B L Y

March 4, 2009

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

AN ACT to authorize Congregation Khal Torath Chaim of Rockland 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 is hereby authorized to accept from Congregation Khal Torath Chaim of Rockland, a religious not-for-profit corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009 county and town taxes and the 2008-2009 school assessment rolls, for the parcel owned by such synagogue at 230 Maple Avenue, in the hamlet of Monsey, in the town of Ramapo, county of Rockland, being designated on the tax map as section 56.7, block 1, lot 2, in such town. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such assessment roll.

If satisfied that such not-for-profit corporation: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date 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 such not-for-profit corporation had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Ramapo, upon approval by the town board of such town, may grant exemption from all taxation beginning with the date of acquisition of the property by such not-for-profit corporation and make appropriate correction to the subject roll. If exemption is granted and such not-for-profit corporation therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid including the amount of any taxes held in escrow pursuant to the sale of such property 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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