

7220

2009-2010 Regular Sessions

I N   A S S E M B L Y

March 26, 2009

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

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 corporation,  
4     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  
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.

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