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

2846

2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

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

AN ACT to amend chapter 183 of the laws of 2002 authorizing Bethel Temple, Inc. in the city of Mt. Vernon to file an application for a real property tax exemption, in relation to authorizing exemptions

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 1 of chapter 183 of the laws of 2002 authorizing Bethel Temple, Inc. in the city of Mt. Vernon to file an application for a real property tax exemption, is amended to read as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of Mt. Vernon is hereby authorized to accept from Bethel Temple, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 1994, 1995, 1996, 1997, 1998 [and], 1999, 2000, 2001, 2002 AND 2003 assessment rolls, for the parcels owned by Bethel Temple, Inc. located in the city of Mt. Vernon at 15 West Third Street, 153 South Fifth Avenue, 159 South Fifth Avenue and 149 South Fifth Avenue, more specifically described as tax map page 165.78, block 3088, lots 26 through 29. 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 such temple: (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 temple had filed an application for exemption by the appropriate taxable status date, the assessor of the city of Mt. Vernon, upon approval by the city council of such city, may grant exemption from all taxation beginning with the date of acquisition of the property by such temple and make appropriate correction of the subject roll. If exemption is granted and such temple therefore shall

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

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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 and cancel taxes, fines, penalties, or interest remaining unpaid.

S 2. This act shall take effect immediately.