

8974

I N   A S S E M B L Y

January 10, 2012

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

AN ACT to authorize the Beth El Synagogue of New Rochelle to apply for a  
real property tax exemption for certain property in the city of New  
Rochelle, county of Westchester

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 city of New Rochelle, county of Westchester, is  
3     hereby authorized to accept from the Beth El Synagogue of New Rochelle  
4     an application for exemption from real property taxes pursuant to  
5     section 420-a of the real property tax law for the 2011-2012 assessment  
6     roll, for the parcel owned by such not-for-profit synagogue which is  
7     located at 68 Old Orchard Road, city of New Rochelle, county of West-  
8     chester, otherwise known as New Rochelle tax map block and lot number  
9     1814-0026. If accepted, the application shall be reviewed as if it had  
10    been received on or before the taxable status date established for such  
11    roll.

12    If satisfied that Beth El Synagogue would otherwise be entitled to  
13    such exemption if such not-for-profit organization had acquired the  
14    subject property and filed an application for exemption by the appropri-  
15    ate taxable status date, the assessor, upon approval by the New Rochelle  
16    City Council, may make appropriate correction to the subject roll. If  
17    such exemption is granted and such organization, therefore, shall have  
18    paid any tax with respect to the subject roll, the applicable governing  
19    body or tax department may, in its sole discretion, provide for the  
20    refund of those taxes paid and cancel those taxes, fines, penalties,  
21    liens or interest remaining unpaid.

22    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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