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

7601

I N S E N A T E

June 6, 2012

Introduced by Sen. OPPENHEIMER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the Shiloh Baptist Church 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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of New Rochelle, county of Westchester, is hereby authorized to accept from Shiloh Baptist Church of New Rochelle an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009-2010 assessment roll, for the parcel owned by such not-for-profit church which is located at 39 Kress Ave, city of New Rochelle, county of Westchester, otherwise known as New Rochelle tax map block and lot number 1418-0073. 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 Shiloh Baptist Church of New Rochelle would otherwise be entitled to such exemption if such not-for-profit organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the New Rochelle City Council, may make appropriate correction to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens 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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