7607

IN SENATE

June 7, 2012

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

AN ACT authorizing a real property tax exemption application from Pelham Jewish Center in the town of Pelham, 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, 1 2 the assessor of the Town of Pelham, county of Westchester, is hereby 3 authorized to accept from the Pelham Jewish Center an application for exemption from real property taxes pursuant to section 420-a of the real 4 5 property tax law for the 2012-2013 assessment roll, for the parcel owned 6 such non-for-profit synagogue which is located at 804 Wolfs Lane, bv 7 Pelham tax map block and otherwise known as lot number 554405 8 166.27-2-64. If accepted, the application shall be reviewed as if it had 9 been received on or before the taxable status date established for such 10 roll.

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

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

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<sup>22</sup> S 2. This act shall take effect immediately.