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

10506

I N A S S E M B L Y

May 29, 2012

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

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, the assessor of the Town of Pelham, county of Westchester, is hereby authorized to accept from the Pelham Jewish Center an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2012-2013 assessment roll, for the parcel owned by such non-for-profit synagogue which is located at 804 Wolfs Lane, otherwise known as Pelham tax map block and lot number 554405 166.27-2-64. 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 the Pelham Jewish Center 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 Town of Pelham, Village of Pelham Manor and Pelham UFSD Board, 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 a refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest that remain 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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