

7577

2013-2014 Regular Sessions

I N A S S E M B L Y

May 23, 2013

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

AN ACT in relation to authorizing Congregation Beth Mikroh, Inc. to file an application for a real property tax exemption

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Ramapo, county of Rockland, is hereby
3 authorized to accept from Congregation Beth Mikroh, Inc. an application
4 for exemption from real property taxes pursuant to section 420-a of the
5 real property tax law for the 2010 assessment roll, for the parcel owned
6 by such not-for-profit which is located at 208 West Maple Avenue,
7 Monsey, county of Rockland, otherwise known as Rockland county tax map,
8 section 49.11, block 1, lot 1. If accepted, the application shall be
9 reviewed as if it had been received on or before the taxable status date
10 established for such roll.

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

21 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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