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

7677

2013-2014 Regular Sessions

I N A S S E M B L Y

May 30, 2013

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

AN ACT in relation to authorizing Cong Chevra Shas Keren Yeshua 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Ramapo, county of Rockland, is hereby authorized to accept from Cong Chevra Shas Keren Yeshua applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2010 and 2011 assessment rolls, for the parcel owned by such not-for-profit which is located at 196 Maple Avenue, Monsey, county of Rockland, otherwise known as Rockland county tax map, section 56.08, block 2, lot 55. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had reapplied for exemptions by the appropriate taxable status dates, the assessor, upon approval by the Ramapo town board, may grant exemption from all taxation and make appropriate correction to the subject rolls. If such exemptions are 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.

LBD11252-03-3