

9326

I N   A S S E M B L Y

April 9, 2014

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

AN ACT in relation to authorizing Cong Chevra Kadisha Anash, Inc. of  
Monroe to file an application for a real property tax exemption

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

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the town of Monroe, county of Orange, is hereby author-  
3     ized to accept from Cong Chevra Kadisha Anash, Inc. of Monroe an appli-  
4     cation for exemption from real property taxes pursuant to section 420-a  
5     of the real property tax law for the 2010 and 2011 assessment rolls, for  
6     the parcel owned by such not-for-profit which is located at 58 Raywood  
7     Drive, Monroe, county of Orange, otherwise known as Orange county tax  
8     map, section 43, block 3, lots 8 and 9. If accepted, the application  
9     shall be reviewed as if it had been received on or before the taxable  
10    status date established for such roll.  
11    If satisfied that such not-for-profit organization would otherwise be  
12    entitled to such exemption if such not-for-profit organization had  
13    acquired the property and filed an application for exemption by the  
14    appropriate taxable status date, the assessor, upon approval by the  
15    Monroe town board, may make appropriate correction to the subject rolls.  
16    If such exemption is granted and such organization, therefore, shall  
17    have paid any tax with respect to the subject rolls, the applicable  
18    governing body or tax department may, in its sole discretion, provide  
19    for the refund of those taxes paid and cancel those taxes, fines, penal-  
20    ties, liens, or interest 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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