

3070

2013-2014 Regular Sessions

I N S E N A T E

January 29, 2013

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

AN ACT to amend chapter 174 of the laws of 2012 relating to authorizing a real property tax exemption application from Pelham Jewish Center in the town of Pelham, county of Westchester, in relation to the applicable exemption years

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

1 Section 1. Section 1 of chapter 174 of the laws of 2012, relating to  
2 authorizing a real property tax exemption application from Pelham Jewish  
3 Center in the town of Pelham, county of Westchester, is amended to read  
4 as follows:

5 Section 1. Notwithstanding any other provision of law to the contrary,  
6 the assessor of the Town of Pelham, county of Westchester, is hereby  
7 authorized to accept from the Pelham Jewish Center an application for  
8 exemption from real property taxes pursuant to section 420-a of the real  
9 property tax law for the [2012-2013] 2011-2012 assessment roll, for the  
10 parcel owned by such non-for-profit synagogue which is located at 804  
11 Wolfs Lane, otherwise known as Pelham tax map block and lot number  
12 554405 166.27-2-64. If accepted, the application shall be reviewed as if  
13 it had been received on or before the taxable status date established  
14 for such roll.

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

26 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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