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

9326

I N  A S S E M B L Y

April 9, 2014

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Monroe, county of Orange, is hereby authorized to accept from Cong Chevra Kadisha Anash, Inc. of Monroe an application for exemption 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 58 Raywood Drive, Monroe, county of Orange, otherwise known as Orange county tax map, section 43, block 3, lots 8 and 9. 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 such not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization had acquired the property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Monroe town board, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, 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.

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