

5521

2015-2016 Regular Sessions

I N A S S E M B L Y

February 25, 2015

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

AN ACT to authorize the assessor of the city of New Rochelle to accept
an application for exemption from real property taxes from Congre-
gation Anshe Sholom for a certain parcel of land in the city of New
Rochelle

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 city of New Rochelle is hereby authorized to accept
3 from Congregation Anshe Sholom of New Rochelle an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the 2012 and 2013 assessment rolls, for the parcel
6 located in the city of New Rochelle at 68 North Avenue, otherwise known
7 as: New Rochelle tax map block 0218 and lot number 0069.
8 If accepted, the application shall be reviewed as if it had been
9 received on or before the taxable status date established for such roll.
10 If satisfied that such synagogue would otherwise be entitled to such
11 exemption if such synagogue had acquired the subject property and filed
12 an application for exemption by the appropriate taxable status date, the
13 assessor, upon approval by the city council of New Rochelle, may grant
14 exemption from all taxation and make appropriate corrections to the
15 subject roll. If such exemption is granted and such synagogue therefore
16 shall have paid any tax with respect to the subject roll, the governing
17 body or tax department may, in its sole discretion, provide for the
18 refund of those taxes paid and cancel any taxes, fines, penalties,
19 interest, or tax liens remaining unpaid.
20 S 2. This act shall take effect immediately.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD04576-02-5