

# STATE OF NEW YORK

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8607

2019-2020 Regular Sessions

## IN ASSEMBLY

October 2, 2019

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

AN ACT authorizing Beth El Synagogue Center to file an application for  
retroactive 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 city of New Rochelle, in the county of Westchester,  
3 is hereby authorized to accept from Beth El Synagogue Center, a not-for-  
4 profit organization, an application for exemption from real property  
5 taxes pursuant to section 462 of the real property tax law for a portion  
6 of the 2019--2020 assessment roll, for the parcel located at 68 Old  
7 Orchard Road in the city of New Rochelle. If accepted, the application  
8 shall be reviewed as if it had been received on or before the taxable  
9 status date established for such roll. If satisfied that Beth El Syna-  
10 gogue Center would otherwise be entitled to such exemption if the organ-  
11 ization had filed an application for such exemption on or before the  
12 appropriate taxable status date, the assessor of the city of New  
13 Rochelle, upon approval by the city council of the city of New Rochelle,  
14 may grant exemption from taxation with respect to a portion of the  
15 subject roll and make the appropriate correction to the subject roll. If  
16 the exemption is granted and such not-for-profit corporation shall have  
17 paid any tax with respect to the subject roll, the applicable governing  
18 body or tax department may in its sole discretion, provide for the  
19 refund of those taxes paid and cancel taxes, fines, penalties, liens or  
20 interest remaining unpaid.  
21 § 2. This act shall take effect immediately.

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

LBD13789-01-9