

# STATE OF NEW YORK

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7359

## IN SENATE

January 21, 2020

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

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