STATE OF NEW YORK

7359

IN SENATE

January 21, 2020

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 Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the city of New Rochelle, in the county of Westchester, is hereby authorized to accept from Beth El Synagogue Center, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 462 of the real property tax law for a portion of the 2019--2020 assessment roll, for the parcel located at 68 Old Orchard Road in the city of New Rochelle. 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 Beth El Synagogue Center would otherwise be entitled to such exemption if the organization had filed an application for such exemption on or before the appropriate taxable status date, the assessor of the city of New Rochelle, upon approval by the city council of the city of New Rochelle, may grant exemption from taxation with respect to a portion of the subject roll and make the appropriate correction to the subject roll. If the exemption is granted and such not-for-profit corporation shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens or interest remaining unpaid.

§ 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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