STATE OF NEW YORK

8448

2023-2024 Regular Sessions

IN ASSEMBLY

December 29, 2023

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

AN ACT authorizing the Chai 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 town of Eastchester, in the county of Westchester, is hereby authorized to accept from the Chai Center, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2021-2022 assessment roll for all of the 2021-2022 school taxes and all of the 2022 general taxes for the parcel located at 455 White Plains Road, in the town of Eastchester, county of Westchester, otherwise known as Westchester county parcel ID section 44 block 2 lot 11. If accepted, the application shall be reviewed as if it has been received on or before the taxable status date established for such roll.

If satisfied that the Chai 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 town of Eastchester, upon approval by the town board of the town of Eastchester, may grant exemption from taxation with respect to the subject roll and make the appropriate correction to the subject roll. If the exemption is granted and the Chai Center 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 those 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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