STATE OF NEW YORK

7820

2023-2024 Regular Sessions

IN SENATE

December 20, 2023
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Introduced by Sen. MAYER -- read twice and ordered printed, and when
  printed to be committed to the Committee on Rules

AN ACT authorizing the Chai Center to file an application for retroac-
  tive 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 town of Eastchester, in the county of Westchester,
3   is hereby authorized to accept from the Chai Center, a not-for-profit
4   organization, an application for exemption from real property taxes
5   pursuant to section 420-a of the real property tax law for the 2021-2022
6   assessment roll for all of the 2021-2022 school taxes and all of the
7   2022 general taxes for the parcel located at 455 White Plains Road, in
8   the town of Eastchester, county of Westchester, otherwise known as West-
9   chester county parcel ID section 44 block 2 lot 11. If accepted, the
10 application shall be reviewed as if it has been received on or before
11 the taxable status date established for such roll.
12   If satisfied that the Chai Center would otherwise be entitled to such
13 exemption if the organization had filed an application for such
14 exemption on or before the appropriate taxable status date, the assessor
15 of the town of Eastchester, upon approval by the town board of the town
16 of Eastchester, may grant exemption from taxation with respect to the
17 subject roll and make the appropriate correction to the subject roll. If
18 the exemption is granted and the Chai Center shall have paid any tax
19 with respect to the subject roll, the applicable governing body or tax
20 department may in its sole discretion, provide for the refund of those
21 taxes paid and cancel those taxes, fines, penalties, liens or interest
22 remaining unpaid.
23   § 2. This act shall take effect immediately.