STATE OF NEW YORK

8475

IN SENATE

February 2, 2024

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

AN ACT in relation to authorizing the assessor of the town of New Castle, county of Westchester, to accept an application for a real property tax exemption from the Ethical Society of Northern Westchester

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 New Castle, county of Westchester, is hereby authorized to accept from the Ethical Society of Northern Westchester an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2023 assessment rolls, for all applicable taxes during the 2022-2023 tax year, for the parcel owned by such organization located at 108 Pinesbridge Road, town of New Castle, county of Westchester, otherwise known as Westchester county tax map number 553600 80 19-1-11. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment roll.

§ 2. If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of New Castle, may make appropriate corrections to the subject roll. If such exemption is granted and such organization, therefore, 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.

§ 3. 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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