7297

IN SENATE

May 2, 2012

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

AN ACT to authorize the town of New Windsor, in the county of Orange, to grant a retroactive real property tax assessment reduction for a certain parcel destroyed by Hurricane Irene

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any provision of law to the contrary, the town of New Windsor, in the county of Orange, acting by and through its town board, is hereby authorized to grant a retroactive real property tax assessment reduction commencing on the taxable status date for the 2011 tax year, for the parcel owned by Robert L. and Jamene C. Kopman, located at 350 Butternut Drive, otherwise known as section 80, block 5, lot 11; which was destroyed by Hurricane Irene on August 28, 2011, was condemned on August 29, 2011, and has been ordered to be demolished.

S 2. The town board of the town of New Windsor is authorized to assess such parcel at a value of \$300 for the 2011 tax year. If such retroactive real property tax assessment reduction is granted, such town board is authorized to provide for a refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens which accrued on any amount in excess of the taxes owed due to the reduced assessment granted

15 pursuant to this act.

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S 3. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [] is old law to be omitted.

LBD15599-01-2