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I N   S E N A T E

February 8, 2012

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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 Occupations, Inc. to file an application for a real property tax exemption

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

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessors of the village of Goshen and the town of Goshen, in the  
3 county of Orange, are hereby authorized to accept from Occupations,  
4 Inc., applications for exemption from real property taxes pursuant to  
5 section 420-b of the real property tax law for the 2009 assessment roll  
6 for the parcel located in the village of Goshen at 2001 Route 17M,  
7 otherwise known as section 116, block 2, lot 1.1. If accepted, the  
8 applications shall be reviewed as if they had been received on or before  
9 the taxable status date established for such roll.  
10    If satisfied that Occupations, Inc. would otherwise be entitled to  
11 such exemption if it had acquired such property and filed applications  
12 for exemption by the appropriate taxable status date, the assessor of  
13 the village of Goshen may upon approval by the board of trustees of such  
14 village and the assessor of the town of Goshen may upon approval of the  
15 town board of such town, grant exemption from taxation based on the 2009  
16 assessment roll and owing by such corporation on the effective date of  
17 this act, and make appropriate correction of the subject roll. If such  
18 exemption is granted and if such corporation 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 taxes, fines, penalties or interest remaining  
22 unpaid.  
23    S 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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