

10779

I N   A S S E M B L Y

April 21, 2010

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

AN ACT to authorize the county of Putnam to retroactively apply for a  
real property tax exemption for certain property in the town of  
Carmel, county of Putnam

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 Carmel, county of Putnam, is hereby author-  
3     ized to accept from the county of Putnam an application for exemption  
4     from real property taxes pursuant to section 406 of the real property  
5     tax law for the 2010 assessment roll, for the parcel owned by such  
6     municipal corporation which is located at 25 Old Route Six, in the town  
7     of Carmel, county of Putnam, otherwise known as Putnam county tax map,  
8     section 55.7, block 1, lot 2. If accepted, the application shall be  
9     reviewed as if it had been received on or before the taxable status date  
10    established for such rolls.  
11    If satisfied that such municipal corporation would otherwise be enti-  
12    tled to such exemption if such municipal corporation had filed an appli-  
13    cation for exemption by the appropriate taxable status date, the asses-  
14    sor, upon approval by the Carmel town board, may make appropriate  
15    correction to the subject rolls. If such exemption is granted and such  
16    municipal corporation, therefore, shall be paid any tax with respect to  
17    the subject rolls, the applicable governing body or tax department may,  
18    in its sole discretion, provide for the refund of those taxes paid and  
19    cancel those taxes, fines, penalties, liens, or interest remaining  
20    unpaid.  
21    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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