

2413

2009-2010 Regular Sessions

I N A S S E M B L Y

January 15, 2009

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

AN ACT to authorize the Rockland Housing Action Coalition, 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 assessor of the town of Orangetown, county of Rockland, is hereby  
3 authorized to accept from Rockland Housing Action Coalition, Inc., an  
4 application for exemption from real property taxes pursuant to section  
5 420-b of the real property tax law for the 2007 assessment roll for the  
6 parcel owned by such not-for-profit organization which is located in the  
7 town of Orangetown at 207 Depew Avenue in the village of Nyack, other-  
8 wise known as section 65.44, block 2, lot 67. If accepted, such applica-  
9 tion shall be reviewed as if it had been received on or before the taxa-  
10 ble status date established for such roll.

11 If satisfied that such organization: (i) acquired title to the proper-  
12 ty for which it seeks exemption subsequent to the taxable status date  
13 established for such rolls and prior to the taxable status date for the  
14 next ensuing assessment rolls and (ii) would otherwise be entitled to  
15 such exemption if such organization had filed an application for  
16 exemption by the appropriate taxable status date, the assessor of the  
17 town of Orangetown, upon approval by the town board of the town of  
18 Orangetown, may grant exemption from all taxation beginning with the  
19 date of acquisition of the property by such church and make appropriate  
20 correction to the subject rolls. If exemption is granted and such church  
21 therefore shall have paid any tax with respect to the subject rolls, the  
22 governing body or tax department may, in its sole discretion, provide  
23 for the refund of those taxes paid and cancel taxes, fines, penalties or  
24 interest remaining unpaid.

25 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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