

3758

2009-2010 Regular Sessions

I N S E N A T E

March 31, 2009

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

AN ACT to authorize the Village of Airmont to file an application for exemption from real property taxes for a certain parcel of land located in the village of Airmont, town of Ramapo, county of Rockland

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 county of Rockland, is hereby authorized to accept
3 from the village of Airmont, an application for exemption from real
4 property taxes pursuant to section 406 of the real property tax law for
5 the 2006 assessment roll, for the parcel owned by such village, which is
6 located in the village of Airmont at 251 Cherry Lane, otherwise known
7 as: section 56.13, block 1, lot 47. If accepted, such application shall
8 be reviewed as if it had been received on or before the applicable dead-
9 line for filing such applications established for such roll.
10 If satisfied that such corporation: (i) acquired title to the property
11 for which it seeks exemption and (ii) would otherwise be entitled to
12 such exemption if such village had filed an application for exemption by
13 the applicable deadline for filing such applications, the assessor, upon
14 approval by the Rockland county legislature, may grant exemption from
15 all taxation beginning with the date of acquisition of the property by
16 such village and make appropriate correction to the subject roll. If
17 exemption is granted and such village therefore shall have paid any tax
18 with respect to the subject roll, the governing body or tax department
19 may, in its sole discretion, provide for the refund of those taxes paid
20 and cancel taxes, fines, penalties or interest remaining 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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