

5321

2009-2010 Regular Sessions

I N   S E N A T E

April 27, 2009

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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 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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