

8430

I N S E N A T E

July 7, 2010

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

AN ACT to authorize Congregation Ohr Yitzchok to file an application for exemption from real property taxes for a certain parcel of land located in the 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 town of Ramapo is hereby authorized to accept from
3 Congregation Ohr Yitzchok, a not-for-profit organization, an application
4 for exemption from real property taxes pursuant to section 420-a of the
5 real property tax law for the 2007, 2008 and 2009 assessment rolls, for
6 the parcel owned by such organization located in the town of Ramapo at
7 174 Maple Avenue, Monsey, located at section 56.8, block 3, lot 55. If
8 accepted, the application shall be reviewed as if it had been received
9 on or before the taxable status date established for such rolls.
10 If satisfied that such not-for-profit corporation acquired title to
11 such property for which it seeks exemption subsequent to the taxable
12 status date established for such roll and prior to the taxable status
13 date for the next ensuing roll and would otherwise be entitled to such
14 exemption if the organization had filed an application for such
15 exemption by the appropriate taxable status date, the assessor of the
16 town of Ramapo upon approval by the town of Ramapo town board shall
17 grant exemption from taxation with respect to the subject roll and make
18 appropriate correction to the subject roll. If the exemption is granted
19 and such not-for-profit corporation shall have paid any tax with regard
20 to the subject roll, the town of Ramapo town board may, in its sole
21 discretion, provide for the refund of those taxes paid and cancel taxes,
22 fines, penalties, liens or interest remaining 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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