S T A T E O F N E W Y O R K

10779

I N A S S E M B L Y

April 21, 2010

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Carmel, county of Putnam, is hereby authorized to accept from the county of Putnam an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2010 assessment roll, for the parcel owned by such municipal corporation which is located at 25 Old Route Six, in the town of Carmel, county of Putnam, otherwise known as Putnam county tax map, section 55.7, block 1, lot 2. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such municipal corporation would otherwise be entitled to such exemption if such municipal corporation had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Carmel town board, may make appropriate correction to the subject rolls. If such exemption is granted and such municipal corporation, therefore, shall be paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest remaining unpaid.

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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