

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

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

11 If satisfied that such municipal corporation would otherwise be enti-
12 tled to such exemption if such municipal corporation had filed an appli-
13 cation for exemption by the appropriate taxable status date, the asses-
14 sor, upon approval by the Carmel town board, may make appropriate
15 correction to the subject rolls. If such exemption is granted and such
16 municipal corporation, therefore, shall be paid any tax with respect to
17 the subject rolls, the applicable governing body or tax department may,
18 in its sole discretion, provide for the refund of those taxes paid and
19 cancel those taxes, fines, penalties, liens, or interest remaining
20 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.

LBD16873-01-0