

11673

I N   A S S E M B L Y

July 30, 2010

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. Jaffee) --  
read once and referred to the Committee on Real Property Taxation

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 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 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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