

2755

2009-2010 Regular Sessions

I N   A S S E M B L Y

January 21, 2009

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Introduced by M. of A. RABBITT -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize Occupations, 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 assessors of the village of Goshen and the town of Goshen, in the  
3 county of Orange, are hereby authorized to accept from Occupations,  
4 Inc., applications for exemption from real property taxes pursuant to  
5 section 420-b of the real property tax law for the 2008 assessment roll  
6 for the parcel to which such corporation took title on April 17, 2008,  
7 located in the village of Goshen at 2001 Route 17M, otherwise known as  
8 section 116, block 2, lot 1.1.  
9     If accepted, the applications shall be reviewed as if they had been  
10 received on or before the taxable status date established for such roll.  
11 If satisfied that Occupations, Inc. would otherwise be entitled to such  
12 exemption if it had filed applications for exemption by the appropriate  
13 taxable status date, the assessor of the village of Goshen may upon  
14 approval by the board of trustees of such village and the assessor of  
15 the town of Goshen may upon approval of the town board of such town,  
16 grant exemption from taxation based on the 2008 assessment roll and  
17 owing by such corporation on the effective date of this act, and make  
18 appropriate correction of the subject roll. If such exemption is granted  
19 and if such corporation shall have paid any tax with respect to the  
20 subject roll, the governing body or tax department may, in its sole  
21 discretion, provide for the refund of those taxes paid and cancel taxes,  
22 fines, penalties 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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