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

7751--A

2009-2010 Regular Sessions

I N   A S S E M B L Y

April 23, 2009

Introduced by M. of A. RABBITT -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the town of Ramapo 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Ramapo, is hereby authorized to accept from the town of Ramapo, an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2006 assessment roll, for the parcel owned by such town, which is located in the town of Ramapo at Route 17, otherwise known as: section 39.17, block 1, lot 4. If accepted, such application shall be reviewed as if it had been received on or before the applicable deadline for filing such applications established for such roll.

If satisfied that such corporation: (i) acquired title to the property for which it seeks exemption and (ii) would otherwise be entitled to such exemption if such town had filed an application for exemption by the applicable deadline for filing such applications, the assessor, upon approval by the town board of the town of Ramapo, may grant exemption from all taxation beginning with the date of acquisition of the property by such town and make appropriate correction to the subject roll. If exemption is granted and such town therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties 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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