

5343

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. MORAHAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the town of Ramapo to file an application for a real property tax exemption 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the county of Rockland, is hereby authorized to accept
3 from the town of Ramapo, an application for exemption from real property
4 taxes pursuant to section 406 of the real property tax law for the
5 2006-2007 assessment roll, for the parcel owned by such incorporated
6 town, which is located in the town of Ramapo at 58A South Mountain Road,
7 otherwise known as: section 33.08, block 1, lot 10. If accepted, such
8 application shall be reviewed as if it had been received on or before
9 the applicable deadline for filing such applications established for
10 such roll.

11 If satisfied that such corporation: (i) acquired title to the property
12 for which it seeks exemption and (ii) would otherwise be entitled to
13 such exemption if such incorporated town had filed an application for
14 exemption by the applicable deadline for filing such applications, the
15 assessor, upon approval by the Rockland county legislature, may grant
16 exemption from all taxation beginning with the date of acquisition of
17 the property by such incorporated town and make appropriate correction
18 to the subject roll. If exemption is granted and such incorporated town
19 therefor shall have paid any tax with respect to the subject roll, the
20 governing body or tax department may, in its sole discretion, provide
21 for the refund of those taxes paid and cancel taxes, fines, penalties or
22 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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