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

10214--B

I N A S S E M B L Y

May 15, 2012

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

AN ACT to authorize the town of New Windsor, in the county of Orange, to grant a retroactive real property tax assessment reduction for a certain parcel destroyed by Hurricane Irene

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any provision of law to the contrary, the town of New Windsor, in the county of Orange, acting by and through its town board, is hereby authorized to grant a retroactive real property tax assessment reduction for the 2011 assessment roll, for the parcel owned by Robert L. and Jamene C. Kopman, located at 345 Butternut Drive, otherwise known as section 80, block 5, lot 11; which was destroyed by Hurricane Irene on August 28, 2011, was issued a violation as an unsafe structure on August 29, 2011, and has been ordered to be demolished.

S 2. The town board of the town of New Windsor is authorized to assess such parcel at a value of $300 for the 2011 assessment roll. If such retroactive real property tax assessment reduction is granted, such town board is authorized to provide for a refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens which accrued on any amount in excess of the taxes owed due to the reduced assessment granted pursuant to this act.

S 3. 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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