

2603

2011-2012 Regular Sessions

I N A S S E M B L Y

January 19, 2011

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.

LBD03531-01-1