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

5125

2011-2012 Regular Sessions

I N S E N A T E

May 3, 2011

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

AN ACT authorizing Congregation Talmud Torah D'Chasidei Bobov Monsey 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Ramapo and the assessor from the village of Spring Valley are hereby authorized to accept from Congregation Talmud Torah D'Chasidei Bobov Monsey, applications for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2008 and 2009 assessment rolls, for the parcel owned by such organization located in the village of Spring Valley, town of Ramapo at 49 S. Main Street, Spring Valley, identified as section 57.55, block 1, lot 9. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit corporation would otherwise be entitled to such exemptions if the organization had filed applications for such exemption by the appropriate taxable status dates, the assessor of the town of Ramapo, upon approval by the town of Ramapo town board, and the assessor of the village of Spring Valley, upon approval by the village of Spring Valley village board, may grant exemption from taxation and make appropriate correction to the subject rolls. If the exemption is granted and such not-for-profit corporation shall have paid any tax with regard to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, liens 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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