

9137

I N A S S E M B L Y

January 27, 2012

Introduced by M. of A. JAFFEE -- read once and referred to the Committee
on Real Property Taxation

AN ACT to authorize the assessor of the town of Ramapo, in the county of
Rockland, to accept a retroactive application for a real property tax
exemption for a parcel owned by the Congregation Ahavas Yisrael

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Ramapo, in the county of Rockland, is hereby
3 authorized to accept from Congregation Ahavas Yisrael an application for
4 exemption from real property taxes pursuant to section 420-a of the real
5 property tax law for the 2009 assessment roll, for the parcel owned by
6 such organization located at 972 Chestnut Ridge Road, in the town of
7 Ramapo, otherwise known as Rockland county tax map, section 67.8, block
8 1, lot 73. If accepted, the application shall be reviewed as if it had
9 been received on or before the taxable status date established for such
10 roll.
11 If satisfied that such not-for-profit organization would otherwise be
12 entitled to such exemption if such not-for-profit organization had
13 acquired the property and filed an application by the appropriate taxa-
14 ble status date, such assessor, upon approval by the town board of the
15 town of Ramapo, may make appropriate corrections to the subject roll. If
16 such exemption is granted and such organization, therefore, shall have
17 paid any tax with respect to the subject roll, the applicable governing
18 body or tax department may, in its sole discretion, provide for the
19 refund of those taxes paid and cancel those taxes, fines, penalties,
20 liens, or interest remaining unpaid.
21 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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