

6378

I N   S E N A T E

February 2, 2012

---

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

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 ASSEMBLY, 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 taxable  
14    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.

LBD14268-01-2