

3240

2013-2014 Regular Sessions

I N A S S E M B L Y

January 24, 2013

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

AN ACT to authorize the village of Montebello to file an application for exemption from real property taxes for certain parcels of land located in the town of Ramapo, county of Rockland

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, is hereby authorized to accept from
3 the village of Montebello, an application for exemption from real prop-
4 erty taxes pursuant to section 406 of the real property tax law for the
5 2009 assessment roll, for the parcel owned by such village, which is
6 located in the village of Montebello at 5 Montebello Road, otherwise
7 known as: section 48.20, block 1, lot 1. If accepted, such application
8 shall be reviewed as if it had been received on or before the applicable
9 deadline for filing such applications established for such roll.
10 If satisfied that such corporation: (i) acquired title to the property
11 for which it seeks exemption and (ii) would otherwise be entitled to
12 such exemption if such village had filed an application for exemption by
13 the applicable deadline for filing such applications, the assessor, upon
14 approval by the town board of the town of Ramapo, may grant exemption
15 from all taxation beginning with the date of acquisition of the property
16 by such village and make appropriate correction to the subject roll. If
17 exemption is granted and such village therefore shall have paid any tax
18 with respect to the subject roll, the governing body or tax department
19 may, in its sole discretion, provide for the refund of those taxes paid
20 and cancel taxes, fines, penalties or interest remaining unpaid.
21 S 2. Notwithstanding any other provision of law to the contrary, the
22 assessor of the town of Ramapo, is hereby authorized to accept from the
23 village of Montebello, an application for exemption from real property
24 taxes pursuant to section 406 of the real property tax law for the 2009

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

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1 assessment roll, for the parcels owned by such village, which are
2 located in the village of Montebello at 54 Mile Road, otherwise known
3 as: section 48.16, block 1, lot 6. If accepted, such application shall
4 be reviewed as if it had been received on or before the applicable dead-
5 line for filing such application established for such roll.

6 If satisfied that such corporation: (i) acquired title to the property
7 for which it seeks exemption and (ii) would otherwise be entitled to
8 such exemption if such village had filed an application for exemption by
9 the applicable deadline for filing such application, the assessor, upon
10 approval by the town board of the town of Ramapo, may grant exemption
11 from all taxation beginning with the date of acquisition of the property
12 by such village and make appropriate correction to the subject roll. If
13 exemption is granted and such village therefore shall have paid any tax
14 with respect to the subject roll, the governing body or tax department
15 may, in its sole discretion, provide for the refund of those taxes paid
16 and cancel taxes, fines, penalties or interest remaining unpaid.

17 S 3. Notwithstanding any other provision of law to the contrary, the
18 assessor of the town of Ramapo, is hereby authorized to accept from the
19 village of Montebello, an application for exemption from real property
20 taxes pursuant to section 406 of the real property tax law for the 2009
21 assessment roll, for the parcel owned by such village, which is located
22 in the village of Montebello at 54 A Mile Road, otherwise known as:
23 section 848.16, block 1, lot 6. If accepted, such application shall be
24 reviewed as if it had been received on or before the applicable deadline
25 for filing such applications established for such roll.

26 If satisfied that such corporation: (i) acquired title to the property
27 for which it seeks exemption and (ii) would otherwise be entitled to
28 such exemption if such village had filed an application for exemption by
29 the applicable deadline for filing such applications, the assessor, upon
30 approval by the town board of the town of Ramapo, may grant exemption
31 from all taxation beginning with the date of acquisition of the property
32 by such village and make appropriate correction to the subject roll. If
33 exemption is granted and such village therefore shall have paid any tax
34 with respect to the subject roll, the governing body or tax department
35 may, in its sole discretion, provide for the refund of those taxes paid
36 and cancel taxes, fines, penalties or interest remaining unpaid.

37 S 4. This act shall take effect immediately.