

4176

2013-2014 Regular Sessions

I N A S S E M B L Y

February 1, 2013

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

AN ACT to authorize the town of Ramapo to file an application for exemption from real property taxes for a certain parcel 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
3 from the town of Ramapo, an application for exemption from real property
4 taxes pursuant to section 406 of the real property tax law for the 2010
5 assessment roll, for the parcel owned by such town, which is located in
6 the town of Ramapo at Torne Valley Road, otherwise known as: section
7 47.11, block 1, lot 2. If accepted, such application shall be reviewed
8 as if it had been received on or before the applicable deadline for
9 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 town 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 town and make appropriate correction to the subject roll. If
17 exemption is granted and such town 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. 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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