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

5676

2013-2014 Regular Sessions

I N A S S E M B L Y

March 5, 2013

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

AN ACT to authorize the High Mountain Crystal Lake Zen Community to file an application for exemption from real property taxes

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, county of Rockland, is hereby authorized to accept from High Mountain Crystal Lake Zen Community an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2011 assessment roll, for the parcel owned by such organization located at 83 Campbell Ave, in the village of Airmont within the town of Ramapo, county of Rockland, otherwise known as Rockland county tax map, section 55.15, block 2, lot 62. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the property and filed an application by the appropriate taxable status date, the assessor, upon approval by the town board, may make appropriate corrections to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those 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.

LBD07467-02-3