

8748

I N   A S S E M B L Y

February 12, 2014

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

AN ACT in relation to authorizing Stanley DeRonde or his heirs to  
receive a real property tax exemption for special district charges for  
plot land that contains a family cemetery

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, county of Rockland, is hereby  
3     authorized to accept from Stanley DeRonde or his heirs an application  
4     for exemption from special district taxes for the 2009 assessment roll,  
5     for the parcel owned by such person or heirs which is located at 23  
6     Tioken Road, Spring Valley, county of Rockland, otherwise known as Rock-  
7     land county tax map, section 50.10, block 2, lot 72. If accepted, the  
8     application shall be reviewed as if it had been received on or before  
9     the taxable status date established for such roll. Such parcel is a  
10    family-owned cemetery which was charged special district charges through  
11    a clerical error.

12    The assessor, upon approval by the Ramapo town board, may make appro-  
13    priate correction to the subject roll. If such exemption is granted and  
14    such person or heirs, therefore, shall have paid any tax with respect to  
15    the subject roll, the applicable governing body or tax department may,  
16    in its sole discretion, provide for the refund of those taxes paid and  
17    cancel those taxes, fines, penalties, liens, or interest remaining  
18    unpaid.

19    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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