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

8748

I N A S S E M B L Y

February 12, 2014

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

The assessor, upon approval by the Ramapo town board, may make appropriate correction to the subject roll. If such exemption is granted and such person or heirs, 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.

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