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

5658

2013-2014 Regular Sessions

I N S E N A T E

May 31, 2013

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize Talmud Torah Ohr Yochanan 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 Talmud Torah Ohr Yochanan an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2011 assessment rolls, for the parcels owned by such organization located at 95 and 97 Highview Road, within the town of Ramapo, county of Rockland, otherwise known as Rockland county tax maps, respectively, section 56.05, block 1, lot 8 and section 56.05, block 1, lot 9. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application by the appropriate taxable status date, the assessor, upon approval by the town board, may make appropriate corrections to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, 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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