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

7952--B

Cal. No. 1519

I N S E N A T E

May 31, 2016

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged and said bill committed to the Committee on Rules -- ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize Congregation Divrei Chaim of Monsey to file an application for certain real property tax exemptions

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 is hereby authorized to accept from Congregation Divrei Chaim of Monsey an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014 and 2014-2015 assessment rolls, for the parcel located in the Town of Ramapo at 61 Carlton Rd, otherwise known as Rockland county tax map section 49.18, block 2, lot 32.1. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such school would otherwise be entitled to such exemption if such school had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Town Board of Ramapo, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such school therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest, or tax liens 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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