

# STATE OF NEW YORK

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7114--A

2017-2018 Regular Sessions

## IN ASSEMBLY

April 10, 2017

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Introduced by M. of A. JAFFEE -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the Town of Ramapo is hereby authorized to accept from  
3 Congregation Divrei Chaim of Monsey an application for exemption from  
4 real property taxes pursuant to section 420-a of the real property tax  
5 law for the 2014-2015 assessment roll, for the parcel located in the  
6 Town of Ramapo at 61 Carlton Rd, otherwise known as Rockland county tax  
7 map section 49.18, block 2, lot 32.1. If accepted, the application shall  
8 be reviewed as if it had been received on or before the taxable status  
9 dates established for such roll.

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

20 § 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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