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

10381--A

I N A S S E M B L Y

March 22, 2010

Introduced by M. of A. RABBITT -- 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 Pets Alive Inc. to file an application for exemption from real property taxes for certain parcels of land located in the town of Wallkill

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 Wallkill is hereby authorized to accept from Pets Alive Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2007 assessment roll for the parcel owned by such not-for-profit organization which is located in the town of Wallkill at 363 Derby Road, otherwise known as section 21, block 1, lot 3; section 22, block 1, lot 30; section 22, block 1, lot 32.1; and section 22, block 1, lot 50.21. If accepted, such application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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