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

7736

2011-2012 Regular Sessions

I N A S S E M B L Y

May 16, 2011

Introduced by M. of A. GALEF -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the assessors of the town of Whitestown and the village of New York Mills to accept an application for real property tax exemption from New York Mills Historical Society for certain parcels of land in such village and town

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 Whitestown and the assessor of the village of New York Mills are hereby authorized to accept from the New York Mills Historical Society an application for exemption from real property taxes pursuant to section 420-b of the real property tax law for the 2010 assessment rolls, for the parcel owned by such not-for-profit organization located at 96 Main Street, village of New York Mills in the town of Whitestown, county of Oneida, otherwise known as Oneida county tax map section 305.019, block 5, lot 11. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such organization: (i) acquired title to the property for which it seeks an exemption subsequent to the taxable status dates established for such rolls and prior to the taxable status date for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if such organization had filed applications for exemption by the appropriate taxable status dates, the assessors, upon approval by the town or village board, may make appropriate corrections to the subject rolls. If such exemptions are granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing bodies or tax departments may, in their 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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