

9595

I N A S S E M B L Y

March 20, 2012

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

AN ACT to authorize the town of Friendship, in the county of Allegany,
to correct its 2012 tax roll and grant a real property tax refund or
credit

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Notwithstanding any provision of the town law, the general
2 municipal law or the real property tax law to the contrary, the town of
3 Friendship, in the county of Allegany, is hereby authorized to recalcu-
4 late its 2012 tax levy. Before the final recalculation of the tax levy,
5 the town board of such town shall hold a public hearing on the recalcu-
6 lation in the manner specified in section 108 of the town law. As part
7 of the initial recalculation and prior to the public hearing, the budget
8 officer shall prepare documents showing: (i) basis of the miscalcu-
9 lations leading to the twenty-three percent overcharge in the 2012 tax
10 levy pertaining to the general fund and highway department budgets; and
11 (ii) the necessary reductions and/or changes in appropriations to the
12 town general fund and highway department. After the public hearing and
13 upon the adoption of a resolution, specifying the final amount of the
14 tax levy and amended appropriations, the town may issue an order setting
15 forth the corrected taxes, direct the officer having jurisdiction of the
16 tax roll to correct such roll, refund any excess taxes paid or credit
17 any outstanding tax obligations due; provided, however, that interest
18 and penalties on delinquent 2012 town taxes, whether accruing before or
19 after the effective date of this act, shall only be computed on the
20 amount of corrected taxes, and any payment of interest in excess of that
21 amount so computed shall be added to a refund made pursuant to this
22 section.

23 S 2. This act shall take effect immediately; provided, however, if the
24 town of Friendship does not hold the public hearing required pursuant to
25 section one of this act within 45 days of such effective date, this act
26 shall expire and be deemed repealed 45 days after it shall take effect.

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD14440-01-2