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

S. 3441 A. 5490

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

February 22, 2011

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

AN ACT authorizing the town of Southampton to accept from the Southampton union free school district applications for exemptions for real property taxes

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 Southampton is hereby authorized to accept from the Southampton Union Free School District applications for exemption from real property taxes pursuant to section 408 of the real property tax law for the 2009-2010 and 2010-2011 assessment rolls for the parcel owned by such school district located in the town of Southampton at 1020 Majors Path, otherwise known as section 98, block 1, lot 5001.

If accepted, such applications shall be reviewed as if they had been received on or before the taxable status dates established for such rolls.

If satisfied that the Southampton Union Free School District would otherwise be entitled to such exemption if such school district had acquired the property by the appropriate taxable status dates, the assessor of the town of Southampton, upon approval by the town board, may grant exemption from all taxation beginning on the date of acquisition of such parcel by such school district and cancel taxes, fines, penalties and interest remaining unpaid, and make appropriate corrections to the subject assessment rolls.

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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