

4770

2011-2012 Regular Sessions

I N S E N A T E

April 20, 2011

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and
when printed to be committed to the Committee on Investigations and
Government Operations

AN ACT authorizing the assessor of the town of Rockland to accept appli-
cations for exemption from real property taxation from the Roscoe-
Rockland fire district

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

1 Section 1. Notwithstanding any other provision of any law to the
2 contrary, the assessor of the town of Rockland is hereby authorized to
3 accept from the Roscoe-Rockland fire district an application of
4 exemption from real property taxes pursuant to section 410 of the real
5 property tax law for the 2010 assessment with respect to the pro rata
6 share of the school year 2010-2011, and the pro rata share of the gener-
7 al tax of the 2010 assessment roll, for the parcels identified and known
8 as lots 33.-1-43.2, 33.-1-44, and 33.-1-45 on the town of Rockland,
9 county of Sullivan tax identification map. If accepted, the application
10 shall be reviewed as if it had been received on or before the taxable
11 status date established for such roll.

12 If satisfied that such organization: (i) acquired title to the proper-
13 ty for which it seeks an exemption subsequent to the taxable status date
14 established for such roll and prior to the taxable status date for the
15 next ensuing assessment roll and (ii) would otherwise be entitled to
16 such exemption if such organization had filed an application for
17 exemption by the appropriate taxable status date, the assessor, upon
18 approval by the town board of the town of Rockland, may grant exemption
19 from all taxation beginning with the date of acquisition of the property
20 by such organization and make appropriate correction to the subject
21 roll. If exemption is granted and such organization therefore shall have
22 paid any tax with respect to the subject roll, the governing body or tax
23 department may, in its sole discretion, provide for the refund of those
24 taxes paid and cancel taxes, fines, penalties or interest remaining
25 unpaid.

26 S 2. This act shall take effect immediately.

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

LBD09946-02-1