

6056

2011-2012 Regular Sessions

I N A S S E M B L Y

March 4, 2011

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

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

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, 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 parcel acquired by the  
8 Roscoe-Rockland fire district. If accepted, the application shall be  
9 reviewed as if it had been received on or before the taxable status date  
10 established for such roll.

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

25 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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