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

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:

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the town of Rockland is hereby authorized to accept from the Roscoe-Rockland fire district an application of exemption from real property taxes pursuant to section 410 of the real property tax law for the 2010 assessment with respect to the pro rata share of the school year 2010-2011, and the pro rata share of the general tax of the 2010 assessment roll, for the parcel acquired by the Roscoe-Rockland fire district. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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