

7221

2011-2012 Regular Sessions

I N   A S S E M B L Y

April 19, 2011

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

AN ACT to amend the real property tax law, in relation to granting a  
real property tax exemption to nonprofit organizations that purchase  
real property after the taxable status date

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

1     Section 1.     Subdivision 13 of section 420-a of the real property tax  
2     law, as added by chapter 630 of the laws of 1997, is renumbered subdivi-  
3     sion 15 and a new subdivision 16 is added to read as follows:  
4     16. (A) (I) FOR THE PURPOSES OF THIS SUBDIVISION, "MUNICIPAL CORPO-  
5     RATION" SHALL MEAN A COUNTY, CITY, TOWN, VILLAGE OR SCHOOL DISTRICT  
6     WHICH, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOL-  
7     UTION, PROVIDING THAT THIS SUBDIVISION SHALL BE APPLICABLE TO NONPROFIT  
8     ORGANIZATIONS WITHIN ITS JURISDICTION. SUCH LOCAL LAW, ORDINANCE OR  
9     RESOLUTION SHALL APPLY TO PROPERTY TRANSFERS OCCURRING ON OR AFTER THE  
10    EFFECTIVE DATE OF SUCH LOCAL LAW, ORDINANCE OR RESOLUTION. A COPY OF  
11    SUCH LOCAL LAW, ORDINANCE OR RESOLUTION SHALL BE FILED WITH THE COMMIS-  
12    SIONER.  
13    (II) WHERE A NONPROFIT ORGANIZATION THAT MEETS THE REQUIREMENTS FOR AN  
14    EXEMPTION PURSUANT TO THIS SECTION, PURCHASES PROPERTY AFTER THE LEVY OF  
15    TAXES, SUCH NONPROFIT ORGANIZATION MAY, IF PERMITTED BY A LOCAL LAW,  
16    ORDINANCE OR RESOLUTION OF THE MUNICIPAL CORPORATION IN WHICH THE  
17    NONPROFIT ORGANIZATION IS LOCATED, FILE AN APPLICATION FOR EXEMPTION  
18    WITH THE ASSESSOR NO LATER THAN THE TIME SPECIFIED IN SUCH LOCAL LAW,  
19    ORDINANCE OR RESOLUTION. THE ASSESSOR SHALL MAKE A DETERMINATION OF  
20    WHETHER THE PARCEL WOULD HAVE QUALIFIED FOR EXEMPT STATUS ON THE TAX  
21    ROLL ON WHICH THE TAXES WERE LEVIED, HAD TITLE TO THE PARCEL BEEN IN THE  
22    NAME OF THE APPLICANT ON THE TAXABLE STATUS DATE APPLICABLE TO THE TAX  
23    ROLL. THE APPLICATION SHALL BE ON A FORM PRESCRIBED BY THE COMMISSIONER.  
24    THE ASSESSOR, NO LATER THAN THIRTY DAYS AFTER RECEIPT OF SUCH APPLICA-

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

LBD05717-02-1

1 TION, SHALL NOTIFY BOTH THE APPLICANT AND THE BOARD OF ASSESSMENT  
2 REVIEW, BY FIRST CLASS MAIL, OF THE EXEMPT AMOUNT, IF ANY, AND THE RIGHT  
3 OF THE OWNER TO A REVIEW OF THE EXEMPT AMOUNT UPON THE FILING OF A WRIT-  
4 TEN COMPLAINT. SUCH COMPLAINT SHALL BE ON A FORM PRESCRIBED BY THE  
5 COMMISSIONER AND SHALL BE FILED WITH THE BOARD OF ASSESSMENT REVIEW  
6 WITHIN TWENTY DAYS OF THE MAILING OF SUCH NOTICE. IF NO COMPLAINT IS  
7 RECEIVED, THE BOARD OF ASSESSMENT REVIEW SHALL SO NOTIFY THE ASSESSOR  
8 AND THE EXEMPT AMOUNT DETERMINED BY THE ASSESSOR SHALL BE FINAL. IF THE  
9 APPLICANT FILES A COMPLAINT, THE BOARD OF ASSESSMENT REVIEW SHALL SCHED-  
10 ULE A TIME AND PLACE FOR A HEARING WITH RESPECT THERETO NO LATER THAN  
11 THIRTY DAYS AFTER THE MAILING OF THE NOTICE BY THE ASSESSOR. THE BOARD  
12 OF ASSESSMENT REVIEW SHALL MEET AND DETERMINE THE EXEMPT AMOUNT, AND  
13 SHALL IMMEDIATELY NOTIFY THE ASSESSOR AND THE APPLICANT, BY FIRST CLASS  
14 MAIL, OF ITS DETERMINATION. THE AMOUNT OF EXEMPTION DETERMINED PURSUANT  
15 TO THIS PARAGRAPH SHALL BE SUBJECT TO REVIEW AS PROVIDED IN ARTICLE  
16 SEVEN OF THIS CHAPTER. SUCH A PROCEEDING SHALL BE COMMENCED WITHIN THIR-  
17 TY DAYS OF THE MAILING OF THE NOTICE OF THE BOARD OF ASSESSMENT REVIEW  
18 TO THE NEW OWNER AS PROVIDED IN THIS PARAGRAPH.

19 (III) UPON RECEIPT OF A DETERMINATION OF THE EXEMPT AMOUNT AS PROVIDED  
20 IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE ASSESSOR SHALL DETERMINE THE  
21 PRO RATA EXEMPTION TO BE CREDITED TOWARD SUCH PROPERTY BY MULTIPLYING  
22 THE TAX RATE OR TAX RATES FOR EACH MUNICIPAL CORPORATION WHICH LEVIED  
23 TAXES, OR FOR WHICH TAXES WERE LEVIED, ON THE APPROPRIATE TAX ROLL USED  
24 FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER OCCURRED TIMES  
25 THE EXEMPT AMOUNT, AS DETERMINED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH,  
26 TIMES THE FRACTION OF EACH FISCAL YEAR OR YEARS REMAINING SUBSEQUENT TO  
27 THE TRANSFER OF TITLE. THE ASSESSOR SHALL IMMEDIATELY TRANSMIT A STATE-  
28 MENT OF THE PRO RATA EXEMPTION CREDIT DUE TO EACH MUNICIPAL CORPORATION  
29 WHICH LEVIED TAXES OR FOR WHICH TAXES WERE LEVIED ON THE TAX ROLL USED  
30 FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER OCCURRED AND TO  
31 THE APPLICANT.

32 (IV) EACH MUNICIPAL CORPORATION WHICH RECEIVES NOTICE OF PRO RATA  
33 EXEMPTION CREDITS PURSUANT TO THIS SUBDIVISION SHALL INCLUDE AN APPRO-  
34 PRIATION IN ITS BUDGET FOR THE NEXT FISCAL YEAR EQUAL TO THE AGGREGATE  
35 AMOUNT OF SUCH CREDITS TO BE APPLIED IN THAT FISCAL YEAR. WHERE A  
36 PARCEL, THE OWNER OF WHICH IS ENTITLED TO A PRO RATA EXEMPTION CREDIT,  
37 IS SUBJECT TO TAXATION IN SAID NEXT FISCAL YEAR, THE RECEIVER OR COLLEC-  
38 TOR SHALL APPLY THE CREDIT TO REDUCE THE AMOUNT OF TAXES OWED FOR THE  
39 PARCEL IN SUCH FISCAL YEAR. PRO RATA EXEMPTION CREDITS IN EXCESS OF THE  
40 AMOUNT OF TAXES, IF ANY, OWED FOR THE PARCEL SHALL BE PAID BY THE TREAS-  
41 URER OF A MUNICIPAL CORPORATION WHICH LEVIES SUCH TAXES FOR OR ON BEHALF  
42 OF THE MUNICIPAL CORPORATION TO ALL OWNERS OF PROPERTY ENTITLED TO SUCH  
43 CREDITS WITHIN THIRTY DAYS OF THE EXPIRATION OF THE WARRANT TO COLLECT  
44 TAXES IN SAID NEXT FISCAL YEAR. NOTWITHSTANDING THE FOREGOING, WHERE  
45 THE MUNICIPAL CORPORATION HAS BEEN REIMBURSED BY ANOTHER MUNICIPAL  
46 CORPORATION FOR THE TAX CREDIT TO BE PAID TO THE OWNER PURSUANT TO THIS  
47 SUBDIVISION, SUCH CREDIT SHALL BE PAID TO SUCH MUNICIPAL CORPORATION  
48 INSTEAD OF SUCH OWNER.

49 (B) (I) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, WHERE A  
50 NONPROFIT ORGANIZATION THAT MEETS THE REQUIREMENTS FOR AN EXEMPTION  
51 PURSUANT TO THIS SECTION, PURCHASES PROPERTY AFTER THE TAXABLE STATUS  
52 DATE BUT PRIOR TO THE LEVY OF TAXES, SUCH NONPROFIT ORGANIZATION MAY, IF  
53 PERMITTED BY A LOCAL LAW, ORDINANCE OR RESOLUTION OF THE MUNICIPAL  
54 CORPORATION IN WHICH THE NONPROFIT ORGANIZATION IS LOCATED, FILE AN  
55 APPLICATION FOR AN EXEMPTION WITH THE ASSESSOR WITHIN THIRTY DAYS OF THE  
56 TRANSFER OF TITLE TO SUCH NONPROFIT ORGANIZATION. THE ASSESSOR SHALL

1 MAKE A DETERMINATION WITHIN THIRTY DAYS AFTER RECEIPT OF SUCH APPLICA-  
2 TION OF WHETHER THE APPLICANT WOULD QUALIFY FOR AN EXEMPTION PURSUANT TO  
3 THIS SECTION ON THE ASSESSMENT ROLL IF TITLE HAD BEEN IN THE NAME OF THE  
4 APPLICANT ON THE TAXABLE STATUS DATE APPLICABLE TO SUCH ASSESSMENT ROLL.  
5 THE APPLICATION SHALL BE MADE ON A FORM PRESCRIBED BY THE COMMISSIONER.

6 (II) IF THE ASSESSOR'S DETERMINATION IS MADE PRIOR TO THE FILING OF  
7 THE TENTATIVE ASSESSMENT ROLL, THE ASSESSOR SHALL ENTER THE EXEMPT  
8 AMOUNT, IF ANY, ON THE TENTATIVE ASSESSMENT ROLL AND, WITHIN TEN DAYS  
9 AFTER FILING SUCH ROLL, NOTIFY THE APPLICANT OF THE APPROVAL OR DENIAL  
10 OF SUCH EXEMPTION, THE EXEMPT AMOUNT, IF ANY, AND THE APPLICANT'S RIGHT  
11 TO REVIEW BY THE BOARD OF ASSESSMENT REVIEW.

12 (III) IF THE ASSESSOR'S DETERMINATION IS MADE AFTER THE FILING OF THE  
13 TENTATIVE ASSESSMENT ROLL, THE ASSESSOR SHALL PETITION THE BOARD OF  
14 ASSESSMENT REVIEW TO CORRECT THE TENTATIVE OR FINAL ASSESSMENT ROLL IN  
15 THE MANNER PROVIDED IN TITLE THREE OF ARTICLE FIVE OF THIS CHAPTER, WITH  
16 RESPECT TO UNLAWFUL ENTRIES, IN THE CASE OF WHOLLY EXEMPT PARCELS, AND  
17 WITH RESPECT OF CLERICAL ERRORS, IN THE CASE OF PARTIALLY EXEMPT  
18 PARCELS, IF THE ASSESSOR DETERMINES THAT AN EXEMPTION SHOULD BE GRANTED  
19 AND, WITHIN TEN DAYS OF PETITIONING THE BOARD OF ASSESSMENT REVIEW,  
20 NOTIFY THE APPLICANT OF THE APPROVAL OR DENIAL OF SUCH EXEMPTION, THE  
21 AMOUNT OF SUCH EXEMPTION, IF ANY, AND THE APPLICANT'S RIGHT TO ADMINIS-  
22 TRATIVE OR JUDICIAL REVIEW OF SUCH DETERMINATION PURSUANT TO ARTICLE  
23 FIVE OR SEVEN OF THIS CHAPTER, RESPECTIVELY.

24 (C) IF, FOR ANY REASON, A DETERMINATION TO EXEMPT PROPERTY FROM TAXA-  
25 TION AS PROVIDED IN PARAGRAPH (B) OF THIS SUBDIVISION IS NOT ENTERED ON  
26 THE FINAL ASSESSMENT ROLL, THE ASSESSOR SHALL PETITION THE BOARD OF  
27 ASSESSMENT REVIEW TO CORRECT THE FINAL ASSESSMENT ROLL.

28 (D) IF, FOR ANY REASON, THE PRO RATA TAX CREDIT AS PROVIDED IN PARA-  
29 GRAPH (A) OF THIS SUBDIVISION IS NOT EXTENDED AGAINST THE TAX ROLL IMME-  
30 DIATELY SUCCEEDING THE FISCAL YEAR DURING WHICH THE TRANSFER OCCURRED,  
31 THE ASSESSOR SHALL IMMEDIATELY NOTIFY THE MUNICIPAL CORPORATION WHICH  
32 LEVIED THE TAX OR FOR WHICH THE TAXES WERE LEVIED OF THE AMOUNT OF PRO  
33 RATA EXEMPTION CREDITS FOR THE YEAR IN WHICH SUCH TRANSFER OCCURRED.  
34 SUCH MUNICIPAL CORPORATION SHALL PROCEED AS PROVIDED IN SUBPARAGRAPH  
35 (IV) OF PARAGRAPH (A) OF THIS SUBDIVISION.

36 (E) IF, FOR ANY REASON, A DETERMINATION TO EXEMPT PROPERTY FROM TAXA-  
37 TION AS PROVIDED IN PARAGRAPH (B) OF THIS SUBDIVISION IS NOT ENTERED ON  
38 THE TAX ROLL FOR THE YEAR IMMEDIATELY SUCCEEDING THE FISCAL YEAR DURING  
39 WHICH THE TRANSFER OCCURRED, THE ASSESSOR SHALL DETERMINE THE PRO RATA  
40 TAX EXEMPTION CREDIT FOR SUCH TAX ROLL BY MULTIPLYING THE TAX RATE OR  
41 TAX RATES FOR EACH MUNICIPAL CORPORATION WHICH LEVIED TAXES OR FOR WHICH  
42 TAXES WERE LEVIED TIMES THE EXEMPT AMOUNT AND SHALL IMMEDIATELY NOTIFY  
43 SUCH MUNICIPAL CORPORATION OR CORPORATIONS OF THE PRO RATA EXEMPTION  
44 CREDITS FOR SUCH TAX ROLL. SUCH MUNICIPAL CORPORATION SHALL ADD SUCH PRO  
45 RATA EXEMPTION CREDITS FOR SUCH PROPERTY TO ANY OUTSTANDING PRO RATA  
46 EXEMPTION AMOUNTS AND PROCEED AS PROVIDED IN SUBPARAGRAPH (IV) OF PARA-  
47 GRAPH (A) OF THIS SUBDIVISION.

48 S 2. Section 420-b of the real property tax law is amended by adding  
49 a new subdivision 8 to read as follows:

50 8. (A) (I) FOR THE PURPOSES OF THIS SUBDIVISION, "MUNICIPAL CORPO-  
51 RATION" SHALL MEAN A COUNTY, CITY, TOWN, VILLAGE OR SCHOOL DISTRICT  
52 WHICH, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOL-  
53 UTION, PROVIDING THAT THIS SUBDIVISION SHALL BE APPLICABLE TO NONPROFIT  
54 ORGANIZATIONS WITHIN ITS JURISDICTION. SUCH LOCAL LAW, ORDINANCE OR  
55 RESOLUTION SHALL APPLY TO PROPERTY TRANSFERS OCCURRING ON OR AFTER THE  
56 EFFECTIVE DATE OF SUCH LOCAL LAW, ORDINANCE OR RESOLUTION. A COPY OF

1 SUCH LOCAL LAW, ORDINANCE OR RESOLUTION SHALL BE FILED WITH THE COMMIS-  
2 SIONER.

3 (II) WHERE A NONPROFIT ORGANIZATION THAT MEETS THE REQUIREMENTS FOR AN  
4 EXEMPTION PURSUANT TO THIS SECTION, PURCHASES PROPERTY AFTER THE LEVY OF  
5 TAXES, SUCH NONPROFIT ORGANIZATION MAY FILE, IF PERMITTED BY A LOCAL  
6 LAW, ORDINANCE OR RESOLUTION OF THE MUNICIPAL CORPORATION IN WHICH THE  
7 NONPROFIT ORGANIZATION IS LOCATED, AN APPLICATION FOR EXEMPTION WITH THE  
8 ASSESSOR NO LATER THAN THE TIME SPECIFIED IN SUCH LOCAL LAW, ORDINANCE  
9 OR RESOLUTION. THE ASSESSOR SHALL MAKE A DETERMINATION OF WHETHER THE  
10 PARCEL WOULD HAVE QUALIFIED FOR EXEMPT STATUS ON THE TAX ROLL ON WHICH  
11 THE TAXES WERE LEVIED, HAD TITLE TO THE PARCEL BEEN IN THE NAME OF THE  
12 APPLICANT ON THE TAXABLE STATUS DATE APPLICABLE TO THE TAX ROLL. THE  
13 APPLICATION SHALL BE ON A FORM PRESCRIBED BY THE COMMISSIONER. THE  
14 ASSESSOR, NO LATER THAN THIRTY DAYS AFTER RECEIPT OF SUCH APPLICATION,  
15 SHALL NOTIFY BOTH THE APPLICANT AND THE BOARD OF ASSESSMENT REVIEW, BY  
16 FIRST CLASS MAIL, OF THE EXEMPT AMOUNT, IF ANY, AND THE RIGHT OF THE  
17 OWNER TO A REVIEW OF THE EXEMPT AMOUNT UPON THE FILING OF A WRITTEN  
18 COMPLAINT. SUCH COMPLAINT SHALL BE ON A FORM PRESCRIBED BY THE COMMIS-  
19 SIONER AND SHALL BE FILED WITH THE BOARD OF ASSESSMENT REVIEW WITHIN  
20 TWENTY DAYS OF THE MAILING OF SUCH NOTICE. IF NO COMPLAINT IS RECEIVED,  
21 THE BOARD OF ASSESSMENT REVIEW SHALL SO NOTIFY THE ASSESSOR AND THE  
22 EXEMPT AMOUNT DETERMINED BY THE ASSESSOR SHALL BE FINAL. IF THE APPLI-  
23 CANT FILES A COMPLAINT, THE BOARD OF ASSESSMENT REVIEW SHALL SCHEDULE A  
24 TIME AND PLACE FOR A HEARING WITH RESPECT THERETO NO LATER THAN THIRTY  
25 DAYS AFTER THE MAILING OF THE NOTICE BY THE ASSESSOR. THE BOARD OF  
26 ASSESSMENT REVIEW SHALL MEET AND DETERMINE THE EXEMPT AMOUNT, AND SHALL  
27 IMMEDIATELY NOTIFY THE ASSESSOR AND THE APPLICANT, BY FIRST CLASS MAIL,  
28 OF ITS DETERMINATION. THE AMOUNT OF EXEMPTION DETERMINED PURSUANT TO  
29 THIS PARAGRAPH SHALL BE SUBJECT TO REVIEW AS PROVIDED IN ARTICLE SEVEN  
30 OF THIS CHAPTER. SUCH A PROCEEDING SHALL BE COMMENCED WITHIN THIRTY DAYS  
31 OF THE MAILING OF THE NOTICE OF THE BOARD OF ASSESSMENT REVIEW TO THE  
32 NEW OWNER AS PROVIDED IN THIS PARAGRAPH.

33 (III) UPON RECEIPT OF A DETERMINATION OF THE EXEMPT AMOUNT AS PROVIDED  
34 IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE ASSESSOR SHALL DETERMINE THE  
35 PRO RATA EXEMPTION TO BE CREDITED TOWARD SUCH PROPERTY BY MULTIPLYING  
36 THE TAX RATE OR TAX RATES FOR EACH MUNICIPAL CORPORATION WHICH LEVIED  
37 TAXES, OR FOR WHICH TAXES WERE LEVIED, ON THE APPROPRIATE TAX ROLL USED  
38 FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER OCCURRED TIMES  
39 THE EXEMPT AMOUNT, AS DETERMINED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH,  
40 TIMES THE FRACTION OF EACH FISCAL YEAR OR YEARS REMAINING SUBSEQUENT TO  
41 THE TRANSFER OF TITLE. THE ASSESSOR SHALL IMMEDIATELY TRANSMIT A STATE-  
42 MENT OF THE PRO RATA EXEMPTION CREDIT DUE TO EACH MUNICIPAL CORPORATION  
43 WHICH LEVIED TAXES OR FOR WHICH TAXES WERE LEVIED ON THE TAX ROLL USED  
44 FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER OCCURRED AND TO  
45 THE APPLICANT.

46 (IV) EACH MUNICIPAL CORPORATION WHICH RECEIVES NOTICE OF PRO RATA  
47 EXEMPTION CREDITS PURSUANT TO THIS SUBDIVISION SHALL INCLUDE AN APPRO-  
48 PRIATION IN ITS BUDGET FOR THE NEXT FISCAL YEAR EQUAL TO THE AGGREGATE  
49 AMOUNT OF SUCH CREDITS TO BE APPLIED IN THAT FISCAL YEAR. WHERE A  
50 PARCEL, THE OWNER OF WHICH IS ENTITLED TO A PRO RATA EXEMPTION CREDIT,  
51 IS SUBJECT TO TAXATION IN SAID NEXT FISCAL YEAR, THE RECEIVER OR COLLEC-  
52 TOR SHALL APPLY THE CREDIT TO REDUCE THE AMOUNT OF TAXES OWED FOR THE  
53 PARCEL IN SUCH FISCAL YEAR. PRO RATA EXEMPTION CREDITS IN EXCESS OF THE  
54 AMOUNT OF TAXES, IF ANY, OWED FOR THE PARCEL SHALL BE PAID BY THE TREAS-  
55 URER OF A MUNICIPAL CORPORATION WHICH LEVIES SUCH TAXES FOR OR ON BEHALF  
56 OF THE MUNICIPAL CORPORATION TO ALL OWNERS OF PROPERTY ENTITLED TO SUCH

1 CREDITS WITHIN THIRTY DAYS OF THE EXPIRATION OF THE WARRANT TO COLLECT  
2 TAXES IN SAID NEXT FISCAL YEAR. NOTWITHSTANDING THE FOREGOING, WHERE  
3 THE MUNICIPAL CORPORATION HAS BEEN REIMBURSED BY ANOTHER MUNICIPAL  
4 CORPORATION FOR THE TAX CREDIT TO BE PAID TO THE OWNER PURSUANT TO THIS  
5 SUBDIVISION, SUCH CREDIT SHALL BE PAID TO SUCH MUNICIPAL CORPORATION  
6 INSTEAD OF SUCH OWNER.

7 (B) (I) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, WHERE A  
8 NONPROFIT ORGANIZATION THAT MEETS THE REQUIREMENTS FOR AN EXEMPTION  
9 PURSUANT TO THIS SECTION, PURCHASES PROPERTY AFTER THE TAXABLE STATUS  
10 DATE BUT PRIOR TO THE LEVY OF TAXES, SUCH NONPROFIT ORGANIZATION MAY, IF  
11 PERMITTED BY A LOCAL LAW, ORDINANCE OR RESOLUTION OF THE MUNICIPAL  
12 CORPORATION IN WHICH THE NONPROFIT ORGANIZATION IS LOCATED, FILE AN  
13 APPLICATION FOR AN EXEMPTION WITH THE ASSESSOR WITHIN THIRTY DAYS OF THE  
14 TRANSFER OF TITLE TO SUCH NONPROFIT ORGANIZATION. THE ASSESSOR SHALL  
15 MAKE A DETERMINATION WITHIN THIRTY DAYS AFTER RECEIPT OF SUCH APPLICA-  
16 TION OF WHETHER THE APPLICANT WOULD QUALIFY FOR AN EXEMPTION PURSUANT TO  
17 THIS SECTION ON THE ASSESSMENT ROLL IF TITLE HAD BEEN IN THE NAME OF THE  
18 APPLICANT ON THE TAXABLE STATUS DATE APPLICABLE TO SUCH ASSESSMENT ROLL.  
19 THE APPLICATION SHALL BE MADE ON A FORM PRESCRIBED BY THE COMMISSIONER.

20 (II) IF THE ASSESSOR'S DETERMINATION IS MADE PRIOR TO THE FILING OF  
21 THE TENTATIVE ASSESSMENT ROLL, THE ASSESSOR SHALL ENTER THE EXEMPT  
22 AMOUNT, IF ANY, ON THE TENTATIVE ASSESSMENT ROLL AND, WITHIN TEN DAYS  
23 AFTER FILING SUCH ROLL, NOTIFY THE APPLICANT OF THE APPROVAL OR DENIAL  
24 OF SUCH EXEMPTION, THE EXEMPT AMOUNT, IF ANY, AND THE APPLICANT'S RIGHT  
25 TO REVIEW BY THE BOARD OF ASSESSMENT REVIEW.

26 (III) IF THE ASSESSOR'S DETERMINATION IS MADE AFTER THE FILING OF THE  
27 TENTATIVE ASSESSMENT ROLL, THE ASSESSOR SHALL PETITION THE BOARD OF  
28 ASSESSMENT REVIEW TO CORRECT THE TENTATIVE OR FINAL ASSESSMENT ROLL IN  
29 THE MANNER PROVIDED IN TITLE THREE OF ARTICLE FIVE OF THIS CHAPTER, WITH  
30 RESPECT TO UNLAWFUL ENTRIES, IN THE CASE OF WHOLLY EXEMPT PARCELS, AND  
31 WITH RESPECT OF CLERICAL ERRORS, IN THE CASE OF PARTIALLY EXEMPT  
32 PARCELS, IF THE ASSESSOR DETERMINES THAT AN EXEMPTION SHOULD BE GRANTED  
33 AND, WITHIN TEN DAYS OF PETITIONING THE BOARD OF ASSESSMENT REVIEW,  
34 NOTIFY THE APPLICANT OF THE APPROVAL OR DENIAL OF SUCH EXEMPTION, THE  
35 AMOUNT OF SUCH EXEMPTION, IF ANY, AND THE APPLICANT'S RIGHT TO ADMINIS-  
36 TRATIVE OR JUDICIAL REVIEW OF SUCH DETERMINATION PURSUANT TO ARTICLE  
37 FIVE OR SEVEN OF THIS CHAPTER, RESPECTIVELY.

38 (C) IF, FOR ANY REASON, A DETERMINATION TO EXEMPT PROPERTY FROM TAXA-  
39 TION AS PROVIDED IN PARAGRAPH (B) OF THIS SUBDIVISION IS NOT ENTERED ON  
40 THE FINAL ASSESSMENT ROLL, THE ASSESSOR SHALL PETITION THE BOARD OF  
41 ASSESSMENT REVIEW TO CORRECT THE FINAL ASSESSMENT ROLL.

42 (D) IF, FOR ANY REASON, THE PRO RATA TAX CREDIT AS PROVIDED IN PARA-  
43 GRAPH (A) OF THIS SUBDIVISION IS NOT EXTENDED AGAINST THE TAX ROLL IMME-  
44 DIATELY SUCCEEDING THE FISCAL YEAR DURING WHICH THE TRANSFER OCCURRED,  
45 THE ASSESSOR SHALL IMMEDIATELY NOTIFY THE MUNICIPAL CORPORATION WHICH  
46 LEVIED THE TAX OR FOR WHICH THE TAXES WERE LEVIED OF THE AMOUNT OF PRO  
47 RATA EXEMPTION CREDITS FOR THE YEAR IN WHICH SUCH TRANSFER OCCURRED.  
48 SUCH MUNICIPAL CORPORATION SHALL PROCEED AS PROVIDED IN SUBPARAGRAPH  
49 (IV) OF PARAGRAPH (A) OF THIS SUBDIVISION.

50 (E) IF, FOR ANY REASON, A DETERMINATION TO EXEMPT PROPERTY FROM TAXA-  
51 TION AS PROVIDED IN PARAGRAPH (B) OF THIS SUBDIVISION IS NOT ENTERED ON  
52 THE TAX ROLL FOR THE YEAR IMMEDIATELY SUCCEEDING THE FISCAL YEAR DURING  
53 WHICH THE TRANSFER OCCURRED, THE ASSESSOR SHALL DETERMINE THE PRO RATA  
54 TAX EXEMPTION CREDIT FOR SUCH TAX ROLL BY MULTIPLYING THE TAX RATE OR  
55 TAX RATES FOR EACH MUNICIPAL CORPORATION WHICH LEVIED TAXES OR FOR WHICH  
56 TAXES WERE LEVIED TIMES THE EXEMPT AMOUNT AND SHALL IMMEDIATELY NOTIFY

1 SUCH MUNICIPAL CORPORATION OR CORPORATIONS OF THE PRO RATA EXEMPTION  
2 CREDITS FOR SUCH TAX ROLL. SUCH MUNICIPAL CORPORATION SHALL ADD SUCH PRO  
3 RATA EXEMPTION CREDITS FOR SUCH PROPERTY TO ANY OUTSTANDING PRO RATA  
4 EXEMPTION AMOUNTS AND PROCEED AS PROVIDED IN SUBPARAGRAPH (IV) OF PARA-  
5 GRAPH (A) OF THIS SUBDIVISION.

6 S 3. This act shall take effect on the ninetieth day after it shall  
7 have become a law.