

4770

2011-2012 Regular Sessions

I N   S E N A T E

April 20, 2011

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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.

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