

6503

I N   S E N A T E

February 17, 2012

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Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the town of Friendship, in the county of Allegany, to correct its 2012 tax roll and grant a real property tax refund or credit

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

1     Section 1. Notwithstanding any provision of the town law, the general  
2     municipal law or the real property tax law to the contrary, the town of  
3     Friendship, in the county of Allegany, is hereby authorized to recalcu-  
4     late its 2012 tax levy. Before the final recalculation of the tax levy,  
5     the town board of such town shall hold a public hearing on the recalcu-  
6     lation in the manner specified in section 108 of the town law. As part  
7     of the initial recalculation and prior to the public hearing, the budget  
8     officer shall prepare documents showing: (i) basis of the miscalcu-  
9     lations leading to the twenty-three percent overcharge in the 2012 tax  
10    levy pertaining to the general fund and highway department budgets; and  
11    (ii) the necessary reductions and/or changes in appropriations to the  
12    town general fund and highway department. After the public hearing and  
13    upon the adoption of a resolution, specifying the final amount of the  
14    tax levy and amended appropriations, the town may issue an order setting  
15    forth the corrected taxes, direct the officer having jurisdiction of the  
16    tax roll to correct such roll, refund any excess taxes paid or credit  
17    any outstanding tax obligations due; provided, however, that interest  
18    and penalties on delinquent 2012 town taxes, whether accruing before or  
19    after the effective date of this act, shall only be computed on the  
20    amount of corrected taxes, and any payment of interest in excess of that  
21    amount so computed shall be added to a refund made pursuant to this  
22    section.

23    S 2. This act shall take effect immediately; provided, however, if the  
24    town of Friendship does not hold the public hearing required pursuant to  
25    section one of this act within 45 days of such effective date, this act  
26    shall expire and be deemed repealed 45 days after it shall take effect.

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

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