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

5642

2013-2014 Regular Sessions

I N S E N A T E

May 31, 2013

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

AN ACT authorizing the assessor of the town of Haverstraw to accept an application for exemption from real property taxes from Head Start of Rockland, Inc. for a certain parcel of land located in the town of Haverstraw, county of Rockland

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

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Haverstraw, county of Rockland is hereby authorized to accept from Head Start of Rockland, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment roll for the 2012 assessment year, for the parcel located at 117 Route 9W North, otherwise known as section 26.52, block 1, lot 45.1. 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 Head Start of Rockland, Inc. (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates 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 it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board, may make appropriate corrections to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, 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.

LBD10158-02-3