STATE OF NEW YORK

5531

2017-2018 Regular Sessions

IN SENATE

April 6, 2017

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

AN ACT authorizing the Brockport Volunteer Ambulance Corps to receive retroactive real property tax exempt status

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 Sweden is hereby authorized to accept from the Brockport Volunteer Ambulance Corps an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2016-2017 assessment rolls, for the parcels located in the town of Sweden, in the county of Monroe, at 3 Burroughs Terrace otherwise known as tax map numbers 069.17-1-12 and 069.17-1-13, and Fair Street otherwise known as tax map number 069.17-1-11. 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 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 of Sweden legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, 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.

§ 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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