

STATE OF NEW YORK

4614

2021-2022 Regular Sessions

IN SENATE

February 8, 2021

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

AN ACT to authorize every governing body of an assessing unit and local assessor to accept a late application for certain tax exemptions for the 2020-2021 school taxes and the 2021 general taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. Notwithstanding any other provision of law, with the under-
2 standing that the COVID-19 pandemic has impacted all New York residents,
3 every governing body of an assessment unit and local assessor may accept
4 a late application for tax exemption pursuant to section 459-c of the
5 real property tax law for the 2020-2021 school taxes and 2021 general
6 taxes. If accepted, such application shall be reviewed as if it had been
7 received on or before the taxable status dates established for such
8 rolls.
9 § 2. This act shall take effect immediately.

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

LBD08953-01-1