

# STATE OF NEW YORK

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6668

2021-2022 Regular Sessions

## IN SENATE

May 11, 2021

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

AN ACT in relation to extending the time to file an application for the STAR exemption until September first, two thousand twenty-one

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

1 Section 1. Notwithstanding any provision of law to the contrary, the  
2 filing deadline for filing an initial application for the STAR exemption  
3 authorized by section 425 of the real property tax law for 2021 tax roll  
4 is hereby extended until September 1, 2021. Each application received  
5 by a local assessor on or before such date shall be reviewed as if it  
6 had been received on or before the applicable deadline for filing such  
7 applications established for such roll, and if satisfied the applicant  
8 would otherwise be entitled to such an exemption had the application for  
9 exemption been filed by the applicable deadline, the assessor, shall  
10 grant the exemption from applicable taxation by making any appropriate  
11 corrections to the subject roll. However, if an exemption is granted  
12 subsequent to the payment of any subject tax, the local governing body  
13 or tax department may, in its sole discretion, provide for the refund of  
14 those taxes paid and cancel taxes, fines, penalties or interest remain-  
15 ing unpaid.  
16 § 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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