

# STATE OF NEW YORK

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46--A

2025-2026 Regular Sessions

## IN ASSEMBLY

(Prefiled)

January 8, 2025

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Introduced by M. of A. BURDICK -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Bedford Hills Fire District to file an application for exemption from school taxes and real property 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 to the contrary,  
2 the assessor of the town of Bedford, county of Westchester, is hereby  
3 authorized to accept from the Bedford Hills Fire District, an applica-  
4 tion for exemption from school taxes and real property taxes pursuant to  
5 section 464 of the real property tax law with respect to the 2022-2023  
6 assessment roll, for the parcels owned by such organization, with such  
7 parcels being located at 332 Bedford Road, in the town of Bedford, coun-  
8 ty of Westchester, otherwise known as Westchester county tax map,  
9 section 60.14, block 5, lot 82.

10 If accepted, the application shall be reviewed as if it had been  
11 received on or before the taxable status date established for such roll.  
12 If satisfied that such organization would otherwise be entitled to such  
13 exemption if such organization had filed an application for exemption by  
14 the appropriate taxable status date, the assessor, upon approval by the  
15 town of Bedford governing board, may grant exemption from all taxation  
16 and make appropriate corrections to the subject roll. If such exemption  
17 is granted and such organization therefore shall have paid any tax with  
18 respect to the subject roll, the applicable governing body or tax  
19 department may, in its sole discretion, provide for the refund of the  
20 taxes paid, along with any fines or penalties paid, and cancel any  
21 taxes, fines, penalties, interest, or tax liens remaining unpaid.

22 § 2. This act shall take effect immediately.

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

LBD00037-03-5