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

8951

I N A S S E M B L Y

March 4, 2014

Introduced by M. of A. P. LOPEZ -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize Mr. Ronald Epstein to file a late application for an enhanced STAR real property tax exemption

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

Section 1. Notwithstanding any provision of the real property tax law, or any rule or regulation adopted pursuant thereto, the assessor of the town of Saugerties, is hereby authorized to accept from Mr. Ronald Epstein, an application for an enhanced STAR real property tax exemption pursuant to section 425 of the real property tax law for the 2013 tax roll. If accepted, such application shall be reviewed as if it had been received on or before the applicable deadline for filing such applications established for such roll. If satisfied that Mr. Ronald Epstein would otherwise be entitled to such an exemption had the application for exemption been filed by the applicable deadline, the assessor, may grant exemption from applicable taxation by making any appropriate corrections to the subject roll. However, if an exemption is granted subsequent to the payment of any subject tax, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties 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.

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