

# STATE OF NEW YORK

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5971

2019-2020 Regular Sessions

## IN ASSEMBLY

February 21, 2019

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

AN ACT to authorize Dianne Walter to file a late application for an agricultural use real property tax exemption

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

1 Section 1. Notwithstanding any provision of the agriculture and  
2 markets law, real property tax law, or any rule or regulation adopted  
3 pursuant thereto, the assessor of the county of Tompkins, is hereby  
4 authorized to accept from Dianne Walter, an application for an agricul-  
5 tural assessment pursuant to section 305 of the real property tax law  
6 for the assessment roll or rolls covering the period from July 1, 2018  
7 through June 30, 2019. If accepted, such application shall be reviewed  
8 as if it had been received on or before the applicable deadline for  
9 filing such applications established for such assessment roll. If satis-  
10 fied that Dianne Walter would otherwise be entitled to such an assess-  
11 ment had the application for an agricultural assessment been filed by  
12 the applicable deadline, the assessor may approve such agricultural  
13 assessment and make any appropriate corrections to the subject roll.  
14 However, if an agricultural assessment is approved subsequent to the  
15 payment of real property tax for such assessment roll or rolls, the  
16 governing body, the department of agriculture and markets or the depart-  
17 ment of taxation and finance may, in its sole discretion, provide for  
18 the refund of such taxes paid and cancel taxes, fines, penalties or  
19 interest remaining unpaid.  
20 § 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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