

STATE OF NEW YORK

7433

2019-2020 Regular Sessions

IN ASSEMBLY

May 3, 2019

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

AN ACT in relation to permitting the Village of Upper Nyack to file an
application for a real property tax exemption

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

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of Clarkstown, county of Rockland, is hereby
3 authorized to accept from the Village of Upper Nyack, an application for
4 exemption from real property taxes pursuant to section 406 of the real
5 property tax law for the 2017 and 2018 assessment roll, for the parcel
6 owned by such organization located at 626 North Broadway, in the village
7 of Upper Nyack within the town of Clarkstown, county of Rockland, other-
8 wise known as Rockland county tax map, section 60.5, block 2, lot 27. If
9 accepted, the application shall be reviewed as if it had been received
10 on or before the taxable status date established for such rolls.
11 If satisfied that such organization would otherwise be entitled to
12 such exemption if such organization had acquired the property and filed
13 an application by the appropriate taxable status date, the assessor,
14 upon approval by the town board, may make appropriate corrections to the
15 subject rolls. If such exemption is granted and such organization,
16 therefore, shall have paid any tax with respect to the subject rolls,
17 the applicable governing body or tax department may, in its sole
18 discretion, provide for the refund of those taxes paid and cancel those
19 taxes, fines, penalties, liens, or 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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