STATE OF NEW YORK

5634

2019-2020 Regular Sessions

IN SENATE

May 9, 2019

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

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 Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Clarkstown, county of Rockland, is hereby authorized to accept from the Village of Upper Nyack, an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2017 and 2018 assessment roll, for the parcel owned by such organization located at 626 North Broadway, in the village of Upper Nyack within the town of Clarkstown, county of Rockland, otherwise known as Rockland county tax map, section 60.5, block 2, lot 27. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the property and filed an application by the appropriate taxable status date, the assessor, upon approval by the town board, may make appropriate corrections to the subject rolls. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest remaining unpaid.

§ 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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