STATE OF NEW YORK

6429--A

2019-2020 Regular Sessions

IN SENATE

June 10, 2019

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Yeshiva Shaar Ephraim of Monsey to file an application for a retroactive 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 Ramapo, county of Rockland, is hereby authorized to accept from Yeshiva Shaar Ephraim of Monsey, Inc., a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2016 assessment roll, for a parcel owned by such organization located at 178 Maple Avenue in the town of Ramapo, Rockland County, otherwise known as Rockland county tax map section 56.08, block 3, lot 57. If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such roll.

If satisfied that such non-profit would otherwise be entitled to such exemption if such non-profit had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the town board of Ramapo, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such non-profit therefor shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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