STATE OF NEW YORK

10057

IN ASSEMBLY

March 6, 2020

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

AN ACT in relation to authorizing Hamaspik of Rockland County, Inc. to file with the town of Ramapo assessor an application for certain real property tax exemptions

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 is hereby authorized to accept from Hamaspik of Rockland County, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2017 assessment roll, for the parcel located in the Town of Ramapo at 26 Tenure Avenue, otherwise known as Town of Ramapo tax map section 857.45, block 1, lot 20. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by 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 organization therefore 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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