10829

## IN ASSEMBLY

July 17, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Eichenstein) -- read once and referred to the Committee on Ways and Means

AN ACT in relation to authorizing Bais Malka HASC LLC to file 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, 1 2 the assessor of Ramapo, county of Rockland, is hereby authorized to accept from Bais Malka HASC LLC, a not-for-profit organization, an 3 application for exemption from real property taxes pursuant to section 4 420-a of the real property tax law for the 2013 and 2014 assessment 5 6 rolls, for a parcel owned by such organization located at 46 Grandview 7 Ave., in the town of Ramapo, Rockland County, otherwise known as Rockland county tax map section 41.20, block 2, lot 41. If accepted, such 8 application shall be reviewed as if it had been received on or before 9 10 the taxable status dates established for such rolls.

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 rolls. If such exemption is granted and such non-profit therefor shall have paid any tax with respect to the subject rolls, 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.

21 § 2. This act shall take effect immediately.

EXPLANATION--Matter in <u>italics</u> (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD16041-01-0