

# STATE OF NEW YORK

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4793

2019-2020 Regular Sessions

## IN ASSEMBLY

February 5, 2019

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

AN ACT to authorize Mr. Ronald Epstein to file a late application for an  
enhanced STAR 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 provision of the real property tax law,  
2     or any rule or regulation adopted pursuant thereto, the assessor of the  
3     town of Saugerties, is hereby authorized to accept from Mr. Ronald  
4     Epstein, an application for an enhanced STAR real property tax exemption  
5     pursuant to section 425 of the real property tax law for the 2013 tax  
6     roll. If accepted, such application shall be reviewed as if it had been  
7     received on or before the applicable deadline for filing such applica-  
8     tions established for such roll. If satisfied that Mr. Ronald Epstein  
9     would otherwise be entitled to such an exemption had the application for  
10    exemption been filed by the applicable deadline, the assessor, may grant  
11    exemption from applicable taxation by making any appropriate corrections  
12    to the subject roll. However, if an exemption is granted subsequent to  
13    the payment of any subject tax, the governing body or tax department  
14    may, in its sole discretion, provide for the refund of those taxes paid  
15    and cancel taxes, fines, penalties or interest remaining unpaid.  
16    § 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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