# STATE OF NEW YORK

7857

2019-2020 Regular Sessions

# IN ASSEMBLY

May 24, 2019

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

AN ACT in relation to authorizing Girl Scouts Heart of the Hudson, Inc. 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 Montgomery, county of Orange, is hereby authorized to accept from Girl Scouts Heart of the Hudson, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018 assessment roll, for the parcel located in the town of Montgomery at 30 Scott's Corners Drive, otherwise known as Orange county tax map number 20-1-65.22. If accepted, the 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 not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit organization has 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 Montgomery, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such not-for-profit 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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