

# STATE OF NEW YORK

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7857

2019-2020 Regular Sessions

## IN ASSEMBLY

May 24, 2019

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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 Assem-  
bly, do enact as follows:

- 1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Montgomery, county of Orange, is hereby  
3 authorized to accept from Girl Scouts Heart of the Hudson, Inc. an  
4 application for exemption from real property taxes pursuant to section  
5 420-a of the real property tax law for the 2018 assessment roll, for the  
6 parcel located in the town of Montgomery at 30 Scott's Corners Drive,  
7 otherwise known as Orange county tax map number 20-1-65.22. If accepted,  
8 the application shall be reviewed as if it had been received on or  
9 before the taxable status dates established for such roll.
- 10 If satisfied that such not-for-profit organization would otherwise be  
11 entitled to such exemption if such not-for-profit organization has  
12 acquired the subject property and filed an application for exemption by  
13 the appropriate taxable status date, the assessor, upon approval by the  
14 town board of Montgomery, may grant exemption from all taxation and make  
15 appropriate corrections to the subject roll. If such exemption is grant-  
16 ed and such not-for-profit organization therefore shall have paid any  
17 tax with respect to the subject roll, the governing body or tax depart-  
18 ment may, in its sole discretion, provide for the refund of those taxes  
19 paid and cancel any taxes, fines, penalties, interest, or tax liens  
20 remaining unpaid.
- 21 § 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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