

# STATE OF NEW YORK

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8265--A

2019-2020 Regular Sessions

## IN ASSEMBLY

June 11, 2019

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Introduced by M. of A. BRABENEC -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Yeshiva Shaar Ephraim of Monsey to file an application for a retroactive real property tax exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Ramapo, county of Rockland, is hereby  
3 authorized to accept from Yeshiva Shaar Ephraim of Monsey, Inc., a not-  
4 for-profit organization, an application for exemption from real property  
5 taxes pursuant to section 420-a of the real property tax law for the  
6 2016 assessment roll, for a parcel owned by such organization located at  
7 178 Maple Avenue in the town of Ramapo, Rockland County, otherwise known  
8 as Rockland county tax map section 56.08, block 3, lot 57. If accepted,  
9 such application shall be reviewed as if it had been received on or  
10 before the taxable status dates established for such roll.

11 If satisfied that such non-profit would otherwise be entitled to such  
12 exemption if such non-profit had filed an application for exemption by  
13 the appropriate taxable status dates, the assessor, upon approval of the  
14 town board of Ramapo, may grant exemption from all taxation and make  
15 appropriate corrections to the subject roll. If such exemption is grant-  
16 ed and such non-profit therefor shall have paid any tax with respect to  
17 the subject roll, the governing body or tax department may, in its sole  
18 discretion, provide for the refund of those taxes paid and cancel any  
19 taxes, fines, penalties, interest or tax liens remaining unpaid.

20 § 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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