

# STATE OF NEW YORK

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5487

2019-2020 Regular Sessions

## IN SENATE

May 2, 2019

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Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing Cong. K'hal Yereim of Woodridge 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 is hereby authorized to accept from  
3     Cong. K'hal Yereim of Woodridge, a not-for-profit organization, an  
4     application for exemption from real property taxes pursuant to section  
5     420-a of the real property tax law for the 2016-2017 and 2017-2018  
6     assessment rolls, for a parcel owned by such organization located in the  
7     hamlet of Monsey in the town of Ramapo located at 100 College Road,  
8     otherwise known as Rockland county tax map section 49.18, block 1, lot  
9     2. If accepted, such application shall be reviewed as if it had been  
10    received on or before the taxable status dates established for such  
11    rolls.

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

22    § 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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