

# STATE OF NEW YORK

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6429

2019-2020 Regular Sessions

## IN SENATE

June 10, 2019

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

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 2017 and 2018 assessment rolls, for a parcel owned by such organization  
7 located at 178 Maple Avenue in the town of Ramapo, Rockland County,  
8 otherwise known as Rockland county tax map section 56.08, block 3, lot  
9 57. 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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