

STATE OF NEW YORK

8355

2021-2022 Regular Sessions

IN ASSEMBLY

October 20, 2021

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

AN ACT to authorize Alyssa and Adam Borg to file a late application for a STAR 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 provision of the real property tax law,
2 or any rule or regulation adopted pursuant thereto, the assessor of the
3 county of Nassau, is hereby authorized to accept from Alyssa and Adam
4 Borg, an application for a school tax relief (STAR) exemption pursuant
5 to section 425 of the real property tax law for the 2015-2016 tax roll.
6 If accepted, such application shall be reviewed as if it had been
7 received on or before the applicable deadline for filing such applica-
8 tions established for such roll. If satisfied that Alyssa and Adam Borg
9 would otherwise be entitled to such an exemption had the application for
10 exemption been filed by the applicable deadline, the assessor, may grant
11 exemption from applicable taxation by making any appropriate corrections
12 to the subject roll. If an exemption is granted subsequent to the
13 payment of any subject tax, the governing body or tax department may, in
14 its sole discretion, provide for the refund of those taxes paid and
15 cancel taxes, fines, penalties or interest remaining unpaid.
16 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD13326-01-1