STATE OF NEW YORK

6961--A

2021-2022 Regular Sessions

IN SENATE

May 20, 2021

Introduced by Sen. REICHLIN-MELNICK -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing Cong Yeshiva Zera Yakov, Inc. to file an application for a real property tax exemption

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

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the town of Ramapo is hereby authorized to accept from Cong Yeshiva Zera Yakov, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2018 and 2019 assessment rolls, for a parcel owned by such organization located in the town of Ramapo, located at 101 West Carlton Road, otherwise known as Rockland county tax map section 49.17, block 2, lot 21. If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the town board of Ramapo, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens remaining unpaid.

§ 2. This act shall take effect immediately.

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

LBD11442-03-1