STATE OF NEW YORK

10448--A

IN ASSEMBLY

May 23, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lawler) -- 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 to authorize the assessor of the town of Ramapo, county of Rockland, to accept an application for a real property tax exemption from the Community Outreach Center

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, county of Rockland, is hereby authorized to accept from the Community Outreach Center an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2020 and 2021 assessment rolls for the parcel located in the town of Ramapo at 31 Remsen Avenue, otherwise known as Rockland county tax map section 56.10, block 2, lot 21. If accepted, the 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 acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Town Board of Ramapo, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, 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.

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