STATE OF NEW YORK

7953

2021-2022 Regular Sessions

IN ASSEMBLY

June 2, 2021

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

AN ACT to authorize the assessor of the town of Clarkstown, county of Rockland, to accept from the Nyack Union Free School District an application for exemption from real property taxes

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 Clarkstown, county of Rockland, is hereby authorized to accept from the Nyack Union Free School District an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2020 assessment roll, for the parcel owned by such organization located at 366 North Highland Avenue, also known as Route 9W, in the village of Upper Nyack within the town of Clarkstown, county of Rockland, otherwise known as Rockland county tax map, section 59.16, block 2, lot 2. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the property and filed an application by the appropriate taxable status date, the assessor may 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 applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest 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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