STATE OF NEW YORK

4614--A

Cal. No. 753

2021-2022 Regular Sessions

IN SENATE

February 8, 2021

Introduced by Sens. KAPLAN, WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize every governing body of an assessing unit and every local assessor in certain situations to accept a late application for certain tax exemptions for the 2020-2021 school taxes and the 2021 general 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, every governing body of an assessment unit and every local assessor may accept a late application for tax exemption pursuant to section 459-c of the real property tax law for the 2020-2021 school taxes and 2021 general taxes; provided, however, that acceptance of such late application may occur only pursuant to local authorization by adoption of a local law in the case of a county, city, town or village, or passage of a resolution in the case of a school district other than a school district subject to article 52 of the education law; and provided, further, that such late acceptance may not occur more than 274 days after such application's original due date. If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

§ 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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