STATE OF NEW YORK

6668

2021-2022 Regular Sessions

IN SENATE

May 11, 2021

Introduced by Sen. MATTERA -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to extending the time to file an application for the STAR exemption until September first, two thousand twenty-one

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

Section 1. Notwithstanding any provision of law to the contrary, the filing deadline for filing an initial application for the STAR exemption authorized by section 425 of the real property tax law for 2021 tax roll is hereby extended until September 1, 2021. Each application received by a local assessor on or before such date shall be reviewed as if it had been received on or before the applicable deadline for filing such applications established for such roll, and if satisfied the applicant would otherwise be entitled to such an exemption had the application for exemption been filed by the applicable deadline, the assessor, shall grant the exemption from applicable taxation by making any appropriate corrections to the subject roll. However, if an exemption is granted subsequent to the payment of any subject tax, the local governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties 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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