STATE OF NEW YORK

6784

2021-2022 Regular Sessions

IN SENATE

May 17, 2021

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

AN ACT in relation to the extension of the 2020 and 2021 assessment roll and the renewal of exemptions received on the 2019 assessment roll for certain educational institutions; and providing for the repeal of such provisions upon expiration thereof

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, in the interest of the health and safety of the public due to the novel coronavirus, COVID-19 pandemic, every governing body of an assessing unit and local assessor shall extend to the 2020 and 2021 assessment roll, the renewal of the exemptions received on the 2019 assessment roll pursuant to sections 420-a and 420-b of the real property tax law, relating to tax exemptions for educational institutions, and no renewal application shall be required of any eligible recipient who received either exemption on the 2019 assessment roll in order for such eligible recipient to continue receiving such exemption at the same amount received on the 2019 assessment roll, except as herein provided. Provided however that no governing body of an assessing unit or local assessor may require eligible recipients to appear in person to file a renewal application for any reason. Additionally, any payments made, under protest, due to loss of such exempt status under sections 420-a and 420-b of the real property tax law shall be refunded. Provided, however, nothing in this act shall create any right to an exemption under sections 420-a or 420-b of the real property tax law for an otherwise ineligible applicant upon the purchase of a previously exempt property.

§ 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after March 7, 2020; provided, however that the provisions of this act shall expire and be deemed repealed January 1, 2022.

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

LBD09366-02-1