STATE OF NEW YORK

7458--B

2023-2024 Regular Sessions

IN ASSEMBLY

May 23, 2023

Introduced by M. of A. BRABENEC -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the assessor of the town of Ramapo, county of Rockland, to accept an application for a real property tax exemption from Sister Servants of Mary Immaculate Inc.

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 Sister Servants of Mary Immaculate Inc. an application for exemption from real property taxes pursuant to section 462 of the real property tax law with respect to the 2022-2023 assessment rolls for all of the 2022-2023 school taxes and all of the 2022 and 2023 general taxes for the parcel owned by such organization located at 92 Eagle Valley Road, town of Sloatsburg, county of Rockland, otherwise known as Nassau county tax map section 38.41, block 1, lot 1-3. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment roll.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the town board of Ramapo, may make appropriate correction to the subject roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, 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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