STATE OF NEW YORK

3462

2023-2024 Regular Sessions

IN SENATE

January 31, 2023

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

AN ACT authorizing the International We Love U Foundation to file 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 from the town of New Windsor, Orange County is hereby authorized to accept from the International We Love U Foundation an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2022 assessment roll, for the parcel located in the county of Orange at 18 Snake Hill Road in the Town of New Windsor otherwise known as Orange County Tax Map district section 9, Block 1, Lot 104.2.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such 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 New Windsor town board, may make appropriate correction 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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