

# STATE OF NEW YORK

10434

## IN ASSEMBLY

May 24, 2024

Introduced by COMMITTEE ON RULES -- (at request of M. of A. McGowan) --  
read once and referred to the Committee on Real Property Taxation

AN ACT authorizing Kolel Rachmistrivka to receive retroactive real prop-  
erty tax exempt status

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

1 Section 1. Notwithstanding any other provision of law to the contrary,  
2 the assessor of the town of Ramapo is hereby authorized to accept from  
3 Kolel Rachmistrivka an application for exemption from real property  
4 taxes pursuant to section 420-a of the real property tax law with  
5 respect to the 2024-2025 assessment rolls all of the 2024-2025 school  
6 taxes and all of the 2025 general taxes for the parcel conveyed to such  
7 organization located at 2 Hopal Lane, hamlet of Monsey, town of Ramapo,  
8 county of Rockland, otherwise known as Rockland county parcel ID section  
9 56.07 block 4 lot 38. If accepted, the application shall be reviewed as  
10 if it had been received on or before the taxable status date established  
11 for such roll.

12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the town board of Ramapo, may make appropriate correction to  
16 the subject rolls. If such exemption is granted and such organization,  
17 therefore, shall have paid any tax with respect to the subject rolls,  
18 the applicable governing body or tax department may, in its sole  
19 discretion, provide for the refund of those taxes paid and cancel those  
20 taxes, fines, penalties, liens or interest remaining unpaid.

21 § 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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