STATE OF NEW YORK

6693

2023-2024 Regular Sessions

IN ASSEMBLY

May 2, 2023
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Introduced by M. of A. SHIMSKY -- read once and referred to the Commit-
tee on Real Property Taxation

AN ACT to authorize the assessor of Mount Pleasant to accept an applica-
tion for exemption from real property taxes from Spectrum Designs
Foundation Ltd. for a certain parcel in the village of Pleasantville
in the town of Mount Pleasant

**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 Mount Pleasant is hereby authorized to accept from Spec-
3 trum Designs Foundation Ltd. an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for a portion of the 2021-2022 school tax, all of the 2022-2023 school
6 tax, and all of the 2021-2022 general tax roll, for the parcel located
7 at 199 Tompkins Avenue, Village of Pleasantville, town of Mount Pleas-
8 ant, County of Westchester otherwise known as Westchester County parcel
9 ID section 106.10 Block 3 Lot 1. If accepted, the application shall be
10 reviewed as if it had been received on or before the taxable status
11 dates established for such assessment rolls. If satisfied that such
12 organization would otherwise be entitled to such exemption if such
13 organization had filed an application for exemption by the appropriate
14 taxable status dates, the assessor, upon approval by the town board of
15 Mount Pleasant, may make appropriate corrections to the subject rolls.
16 If such exemption is granted and such organization therefore, shall have
17 paid any tax with respect to the subject rolls, the governing body or
18 tax department may, in its sole discretion, provide for the refund of
19 those taxes paid and cancel any taxes, fines, penalties, interest or tax
20 liens remaining unpaid.
21   § 2. This act shall take effect immediately.