STATE OF NEW YORK

6693

2023-2024 Regular Sessions

IN ASSEMBLY

May 2, 2023

Introduced by M. of A. SHIMSKY -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the assessor of Mount Pleasant to accept an application 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 Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of Mount Pleasant is hereby authorized to accept from Spectrum Designs Foundation Ltd. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2021-2022 school tax, all of the 2022-2023 school tax, and all of the 2021-2022 general tax roll, for the parcel located at 199 Tompkins Avenue, Village of Pleasantville, town of Mount Pleasant, County of Westchester otherwise known as Westchester County parcel ID section 106.10 Block 3 Lot 1. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such assessment rolls. 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 dates, the assessor, upon approval by the town board of Mount Pleasant, may make appropriate corrections 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 governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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