

STATE OF NEW YORK

7458

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

AN ACT authorizing the county of Rockland assessor 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the county of Rockland is hereby authorized to accept
3 from Sister Servants of Mary Immaculate Inc. an application for
4 exemption from real property taxes pursuant to section 420-a and 462 of
5 the real property tax law with respect to the 2022-2023 assessment rolls
6 for all of the 2022-2023 and 2023-2024 school taxes and all of the 2022,
7 2023 and 2024 general taxes for the parcel owned by such organization
8 located at 92 Eagle Valley Road, town of Sloatsburg, county of Rockland,
9 otherwise known as Nassau county tax map section 38.41, block 1, lot
10 1-3. If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date established for such
12 assessment roll.

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

23 § 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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