STATE OF NEW YORK

11134

IN ASSEMBLY

April 24, 2026

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

AN ACT authorizing the Congregation Atzei Chaim to receive retroactive real property tax exempt status

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 the county of Rockland is hereby authorized to accept from Congregation Atzei Chaim, an application for exemption from real property taxes pursuant to section 430 of the real property tax law with respect to the 2023 and 2024 assessment rolls, and all of 2023-2024 school taxes for the parcel conveyed to such organization, with such parcel being located at 9 Sumter Road, in the village of Airmont, otherwise known as Rockland county tax map section 61.08, block 1, lot 26. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls.

If satisfied that such organization would otherwise be entitled to such exemption if such organization had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Rockland county legislature, may grant exemption from all taxation and 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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