

STATE OF NEW YORK

11240

IN ASSEMBLY

May 1, 2026

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

AN ACT authorizing Tovas Dovid Community Kollel, Inc. 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:

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 Tovas Dovid Community Kollel, Inc., an application for exemption
4 from real property taxes pursuant to section 430 of the real property
5 tax law with respect to the 2023, 2024 and 2025 assessment rolls, and
6 all of 2023-2024, 2024-2025 and 2025-2026 school taxes for the parcel
7 conveyed to such organization, with such parcel being located at 16 and
8 18 Kuperman Lane, in the village of Monsey, in the town of Ramapo,
9 otherwise known as Rockland county tax map section 49.14, block 1, lot
10 56 and 49.14-1-57. If accepted, the application shall be reviewed as if
11 it had been received on or before the taxable status dates established
12 for such rolls.

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