

# STATE OF NEW YORK

11265

## IN ASSEMBLY

May 4, 2026

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

AN ACT authorizing Simcray Holdings, LLC. to receive retroactive real  
property tax exempt status

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 the county of Rockland is hereby authorized to accept  
3 from Simcray Holdings, LLC., an application for exemption from real  
4 property taxes of the real property tax law with respect to the 2023,  
5 2024 and 2025 assessment rolls, and all of 2023-2024, 2024-2025 and  
6 2025-2026 school taxes for the parcel conveyed to such organization,  
7 with such parcel being located at 307 South Pascack Road, in the village  
8 of Spring Valley, in the town of Clarkstown, otherwise known as Rockland  
9 county tax map section 63.11, block 1, lot 4. If accepted, the applica-  
10 tion shall be reviewed as if it had been received on or before the taxa-  
11 ble status dates established for such rolls.

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

22 § 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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