

STATE OF NEW YORK

9459

IN ASSEMBLY

January 6, 2026

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

AN ACT to amend a chapter of the laws of 2025 relating to authorizing the Thiells-Roseville Fire District to file an application for exemption from school taxes and real property taxes, as proposed in legislative bills numbers S. 6428 and A. 6657, in relation to making technical corrections thereto

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 1 of a chapter of the laws of 2025 relating to
2 authorizing the Thiells-Roseville Fire District to file an application
3 for exemption from school taxes and real property taxes, as proposed in
4 legislative bills numbers S. 6428 and A. 6657, is amended to read as
5 follows:

6 Section 1. Notwithstanding any other provision of law to the contrary,
7 the assessor of the town of Haverstraw, county of Rockland, is hereby
8 authorized to accept from the Thiells-Roseville Fire District, an appli-
9 cation for exemption from school taxes and real property taxes pursuant
10 to section [~~464~~] 410 of the real property tax law with respect to the
11 2024-2025 assessment roll, for the parcels owned by such organization,
12 with such parcels being located at 1 Angelus Drive, 69 West Ramapo Road,
13 63 West Ramapo Road, 63A West Ramapo Road, and 65 West Ramapo Road in
14 the town of Haverstraw, county of Rockland, otherwise known as Rockland
15 county tax map, sections 26.09-4-11, 26.09-4-12, 26.09-4-15, 26.09-4-14,
16 and 26.09-4-13.

17 If accepted, the application shall be reviewed as if it had been
18 received on or before the taxable status date established for such roll.
19 If satisfied that such organization would otherwise be entitled to such
20 exemption if such organization had filed an application for exemption by
21 the appropriate taxable status date, the assessor, upon approval by the
22 town of Haverstraw governing board, may grant exemption from all taxa-
23 tion and make appropriate corrections to the subject roll. If such
24 exemption is granted and such organization therefore shall have paid any
25 tax with respect to the subject roll, the applicable governing body or

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[~~-~~] is old law to be omitted.

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1 tax department may, in its sole discretion, provide for the refund of
2 the taxes paid, along with any fines or penalties paid, and cancel any
3 taxes, fines, penalties, interest, or tax liens remaining unpaid.
4 § 2. This act shall take effect on the same date and in the same
5 manner as a chapter of the laws of 2025 relating to authorizing the
6 Thiells-Roseville Fire District to file an application for exemption
7 from school taxes and real property taxes, as proposed in legislative
8 bills numbers S. 6428 and A. 6657, takes effect.