S T A T E   O F   N E W   Y O R K

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6162

I N   S E N A T E

January 9, 2012
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Introduced by Sen. SKELOS -- read twice and ordered printed, and when
  printed to be committed to the Committee on Local Government

AN ACT to authorize the assessor of the county of Nassau to accept an
  application for exemption from real property tax from the Spiritual
  Assembly of the Baha'is of the Town of Hempstead for a parcel of land
  located in the town of Hempstead

  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 Nassau is hereby authorized to accept from
3 the Spiritual Assembly of the Baha'is of the Town of Hempstead an appli-
4 cation for exemption from real property taxes pursuant to section 420-a
5 of the real property tax law with respect to the general tax for the
6 2010 assessment roll and the school taxes for the 2009-2010 assessment
7 roll, for the parcel located in the town of Hempstead at 11 West Jamaica
8 Avenue, Valley Stream, otherwise known as section 37, block 124, lot
9 134.
10   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 rolls.
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 of the Nassau county legislature, may grant exemption from all
17 taxation beginning with the date of acquisition of the properties by
18 such organization and make appropriate corrections to the subject rolls.
19 If such exemption is granted and such organization therefore shall have
20 paid any tax with respect to the subject rolls, the governing body or
21 tax department may, in its sole discretion, provide for the refund of
22 those taxes paid and cancel taxes, fines, penalties, interest or tax
23 liens remaining unpaid.
24   S 2. This act shall take effect immediately.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                    [ ] is old law to be omitted.
                                                        LBD11695-02-1