

6298

I N S E N A T E

January 23, 2012

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 Barry and Florence Friedberg Jewish Community Center to retroactively apply for real property tax exemptions for certain properties in Oceanside, town of Hempstead, county of Nassau

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 Nassau is hereby authorized to accept from
3 the Barry and Florence Friedberg Jewish Community Center applications or
4 renewal applications for exemptions from real property taxes pursuant to
5 section 420-a of the real property tax law for the 2011 assessment roll,
6 for the parcel owned by such not-for-profit corporation which is located
7 at 11 Neil Court, Oceanside in the town of Hempstead, county of Nassau,
8 otherwise known as Nassau county section 60, block 90, lot 8, 9 and 10.
9 If accepted, the applications or renewal applications shall be reviewed
10 as if they had been received on or before the taxable status date estab-
11 lished for such roll.

12 If satisfied that such not-for-profit organization would otherwise be
13 entitled to such exemptions if such not-for-profit organization had
14 filed applications or renewal applications for exemptions by the appro-
15 priate taxable status date, the assessor, upon approval by the Hempstead
16 town board, may make appropriate correction to the subject roll. If such
17 exemptions are granted and such organization, therefore, shall have paid
18 any taxes with respect to the subject roll, the applicable governing
19 body or tax department may, in its sole discretion, provide for the
20 refund of those taxes paid and cancel those taxes, fines, penalties,
21 liens, or interest remaining unpaid.

22 S 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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