

7442--A

I N   S E N A T E

May 17, 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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the Hebrew Academy of Five Towns and Rockaway to retroactively apply for a real property tax exemption for certain property in the village of Lawrence, 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 Hebrew Academy of Five Towns and Rockaway, an application for  
4     exemption from real property taxes pursuant to section 420-a of the real  
5     property tax law for the pro rata share of the 2011-2012 assessment  
6     roll, for the parcel owned by such not-for-profit entity which is  
7     located at 371 Central Avenue, in the village of Lawrence, county of  
8     Nassau, otherwise known as Nassau county section 41, block 48, lot 535.  
9     If accepted, the application shall be reviewed as if it had been  
10    received on or before the taxable status date established for such  
11    rolls.

12    If satisfied that such not-for-profit organization would otherwise be  
13    entitled to such exemption if such not-for-profit organization had filed  
14    an application for exemption by the appropriate taxable status date, the  
15    assessor, upon approval by the Nassau county legislature, may make  
16    appropriate correction to the subject rolls. If such exemptions is  
17    granted and such organization, therefore, shall have paid any tax with  
18    respect to the subject rolls, the applicable governing body or tax  
19    department may, in its sole discretion, provide for the refund of those  
20    taxes paid and cancel those taxes, fines, penalties, liens, or interest  
21    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.

LBD15852-04-2