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I N   S E N A T E

May 29, 2014

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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 Temple Israel 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     Temple Israel, an application for exemption from real property taxes  
4     pursuant to section 420-a of the real property tax law for the 2013  
5     assessment roll, and for the 2012-2013 school taxes for the parcel owned  
6     by such not-for-profit entity which is located at 140 Central Avenue, in  
7     the village of Lawrence, county of Nassau, otherwise known as Nassau  
8     county section 40, block 91, lot 9. If accepted, the application shall  
9     be reviewed as if it had been received on or before the taxable status  
10    date established for such rolls.

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

21    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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