STATE OF NEW YORK

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7229--A

2021-2022 Regular Sessions

IN ASSEMBLY

April 29, 2021
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AN ACT to authorize Choice for All to file an application for exemption
  from real property taxes

**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 assessors of both the village of Freeport and the county of Nassau,
 3 are hereby authorized to accept from Choice for All, a not-for-profit
 4 organization, an application for exemption from real property taxes
 5 pursuant to section 420-a of the real property tax law, with respect to
 6 the 2018-2019 and 2019-2020 assessment rolls, for the parcels owned by
 7 such not-for-profit organization, with such parcels being located at 358
 8 North Main Street, in the village of Freeport, county of Nassau, other-
 9 wise known as Section 55, Block 363, Lot 663. If accepted, the applica-
10 tion shall be reviewed as if it had been received on or before the taxa-
11 ble status date established for such rolls.
12   If satisfied that such not-for-profit organization would otherwise be
13 entitled to such exemption if such organization had filed an application
14 for exemption by the appropriate taxable status date, the assessor, upon
15 approval by both the village of Freeport and the county of Nassau, may
16 grant exemption from all taxation and make appropriate corrections to
17 the subject rolls. If such exemption is granted and such not-for-profit
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department shall, in
20 its sole discretion, provide for the refund of those taxes paid and
21 cancel those taxes, fines, penalties, liens or interest remaining
22 unpaid.
23   § 2. This act shall take effect immediately.