

STATE OF NEW YORK

4245

2023-2024 Regular Sessions

IN ASSEMBLY

February 13, 2023

Introduced by M. of A. McDONOUGH -- read once and referred to the
Committee on Real Property Taxation

AN ACT authorizing Maimonides Educational Center to receive retroactive
real property tax exempt status

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 Maimonides Educational Center an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 with respect to the 2019-2020 and 2020-2021 assessment rolls for a
6 portion of the 2019-2020 school taxes, all of the 2020-2021 school
7 taxes, a portion of the 2020 general taxes and all of the 2021 general
8 taxes for the parcel conveyed to such organization located at 2083 Sene-
9 ca Gate, hamlet of Merrick, town of Hempstead, county of Nassau, other-
10 wise known as Nassau county parcel ID section 56 block 447 lot 13. If
11 accepted, the application shall be reviewed as if it had been received
12 on or before the taxable status date established for such roll.

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 by the Nassau county legislature, may make appropriate
17 correction to the subject rolls. If such exemption is granted and such
18 organization, therefore, shall have paid any tax with respect to the
19 subject rolls, the applicable governing body or tax department may, 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.

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

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