

STATE OF NEW YORK

8127

2023-2024 Regular Sessions

IN ASSEMBLY

October 13, 2023

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Innovative Resources for Independence

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 Innovative Resources for Independence an application for exemption from
4 real property taxes pursuant to section 420-a of the real property tax
5 law with respect to the 2021-2022 and 2022-2023 assessment rolls for
6 part of the 2021 school taxes, all of the 2022-2023 school taxes and all
7 of the 2022 general taxes for the parcel conveyed to such organization
8 located at 16 Willow Lane, hamlet of Carle Place, town of North Hemp-
9 stead, county of Nassau, otherwise known as Nassau county parcel ID
10 section 10 block 279 lot 2. If accepted, the application shall be
11 reviewed as if it had been received on or before the taxable status date
12 established for such rolls.

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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