S T A T E O F N E W Y O R K

6241

2009-2010 Regular Sessions

I N A S S E M B L Y

February 26, 2009

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

AN ACT to authorize Gibson Meeting Halls, Inc. to file applications for real property tax exemptions with the county of Nassau

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Gibson Meeting Halls, Inc. applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2006-2007 assessment roll, with respect to the full school taxes for the 2006-2007 school year and the full general tax for the 2007 assessment roll, for the parcels acquired by Gibson Meeting Halls, Inc. on March 11, 2005, with such parcels being located in the town of Hempstead at:

(a) 1 Margaret Drive, Valley Stream, otherwise known as section 37, block 584, lot 19;

(b) 153 Cambridge Street, Valley Stream, otherwise known as section 39, block 470, lot 10; and

(c) 185 East Mineola Avenue, Valley Stream, otherwise known as section 37, block 289, lots 846, 847, 848, 849 and 850.

If accepted, such applications shall be reviewed as if they had been received on or before the taxable status date established for such roll.

If satisfied that such organization: (i) acquired title to such properties for which it seeks exemptions subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) would otherwise be entitled to such exemptions if such organization had filed applications for exemptions by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the properties by such organization and make appropriate corrections to the subject roll.

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

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If exemptions are granted and such organization therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or interest remaining unpaid.

S 2. This act shall take effect immediately.