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

6694--B

I N S E N A T E

January 27, 2010

Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the assessor of the county of Nassau to accept applications for exemption from real property tax from Gibson Meeting Halls, Inc. for certain parcels of land located in the town of Hempstead

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 exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2007 and 2008 assessment rolls for the parcels acquired by Gibson Meeting Halls, Inc. 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) 195 East Mineola Avenue, otherwise known as section 37, block 289, lots 846, 847, 848, 849 and 850.

If accepted, the 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 would otherwise be entitled to such exemption if such organization had filed applications for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemptions from all taxation beginning with the date of acquisition of the properties by such organization and make appropriate corrections to the subject roll. If such 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, interest or tax liens remaining unpaid.

S 2. This act shall take effect immediately.

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

LBD15432-03-0