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

6830

I N S E N A T E

February 11, 2010

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Sephardic Synagogue of Plainview for a certain parcel of land located in the town of Oyster Bay

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 the Sephardic Synagogue of Plainview an application exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls as to which January 2, 2005 was the taxable status date with respect to the general taxes for the 2005, 2006 and 2007 assessment rolls, and the school taxes for the 2005-2006, 2006-2007 and 2007-2008 school tax rolls, for the parcel acquired by the Sephardic Synagogue of Plainview located in the town of Oyster Bay at 51 County Drive, Plainview, otherwise known as section 12, block 478, lot 20. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such synagogue: (i) acquired title to the property for which it seeks an exemption 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 exemption if such synagogue had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the property by such synagogue and make appropriate correction to the subject rolls. If such exemption is granted and such synagogue therefore shall have paid any tax with respect to the subject rolls, 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.

LBD15784-01-0