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

1372

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

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

AN ACT authorizing the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Shelter Rock Jewish Center, Inc., for a certain parcel of land located in the town of North 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 any law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Shelter Rock Jewish Center, Inc., an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls finalized on August 1, 2003, and August 1, 2005, for the parcel located at 1 Reed Drive, Roslyn, town of North Hempstead, otherwise known as section 9, block 653, lot 93. 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 Shelter Rock Jewish Center, Inc. (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates established for such rolls and prior to the taxable status dates for the next ensuing assessment rolls and (ii) would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from taxation beginning with the date of acquisition of the property by Shelter Rock Jewish Center, Inc., and make appropriate correction of these subject rolls. If such exemption is granted and if Shelter Rock Jewish Center, Inc. shall have paid any tax with respect to such 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 or interest 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.

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