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

8905

2009-2010 Regular Sessions

I N A S S E M B L Y

June 15, 2009

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

AN ACT to authorize Young Israel of Hewlett 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 county of Nassau is hereby authorized to accept from Young Israel of Hewlett:

(a) an application for exemption 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 school taxes for the 2006-2007 school year and the general taxes for the 2007 assessment roll, for the parcel owned by such organization located in the town of Hempstead at 1 Piedmont Avenue, Hewlett, otherwise known as section 41, block 1, lot 101; and

(b) an application for exemption from real property taxes pursuant to section 462 of the real property tax law for the 2006-2007 assessment roll, with respect to the school taxes for the 2006-2007 school year and the general taxes for the 2007 assessment roll, for the parcel owned by such organization located in the town of Hempstead at 45 Centre Street, Woodmere, otherwise known as section 41, block 24, lot 36.

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 would otherwise be entitled to such exemption if such organization had filed the applications for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from all taxation and make appropriate correction to the subject roll. If exemption is 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.

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

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