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

9836--C

I N A S S E M B L Y

February 3, 2010

Introduced by M. of A. WEISENBERG -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Mikveh Association of Oceanside to file an application for a real property tax exemption

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 Mikveh Association of Oceanside, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2007--2008 assessment roll for the parcel owned by such not-for-profit organization which is located in the town of Hempstead at 3397 Park Avenue in the hamlet of Oceanside otherwise known as section 54, block 538, lot 31. If accepted, such application shall be reviewed as if it 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 an application for exemption 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 property by such synagogue and make appropriate correction to the subject roll. If exemption is granted and such synagogue 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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