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

10174

I N A S S E M B L Y

May 10, 2012

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

AN ACT to authorize Monica's Manor, Inc. to file a retroactive application for real property tax exemption 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 assessor of the county of Nassau is hereby authorized to accept from Monica's Manor, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2010-2011 and 2011-2012 assessment rolls with respect to the second half of the 2010-2011 school taxes, the 2011-2012 school taxes, the second half of the 2011 general taxes, and the 2012 general taxes for the parcel of land acquired by Monica's Manor, Inc. on July 27, 2011 located in the town of Hempstead at 1300 Commodore Road, Uniondale also known as and by section 50, block 333-01, lot 5 on the land and tax map of Nassau county. If accepted, such 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 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 the organization and make appropriate corrections to the subject rolls. If exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, the governing body or the tax department may, in its sole discretion, provide for the refund of those taxes paid; cancel taxes, fines, penalties or interest remaining unpaid; and reimburse tax lien holders.

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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