

10455

I N   A S S E M B L Y

May 29, 2012

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Introduced by M. of A. McDONOUGH -- 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 Center for  
Jewish Life, for a certain parcel of land located in the town of Hemp-  
stead

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1     Section 1. Notwithstanding any other provision of law to the contrary,  
2     the assessor of the county of Nassau is hereby authorized to accept from  
3     The Center for Jewish Life an application for exemption from real prop-  
4     erty taxes pursuant to section 420-a of the real property tax law for  
5     the 2011-2012 assessment roll with respect to a portion of the school  
6     taxes and all of the general taxes, for the parcel located at 2174  
7     Hewlett Avenue, town of Hempstead, hamlet of Merrick, otherwise known as  
8     section 56, block 157, lots 14-17 and 20-21. If accepted, the applica-  
9     tion shall be reviewed as if it had been received on or before the taxa-  
10    ble status date established for such roll.

11    If satisfied that The Center for Jewish Life (i) acquired title to the  
12    property for which it seeks exemption subsequent to the taxable status  
13    dates established for such roll and prior to the taxable status date for  
14    the next ensuing assessment roll and (ii) would otherwise be entitled to  
15    such exemption if it had filed an application for exemption by the  
16    appropriate taxable status date, the assessor, upon approval by the  
17    Nassau county legislature, may grant exemption from taxation beginning  
18    with the date of acquisition of the property by The Center for Jewish  
19    Life and make appropriate correction of this subject roll. If such  
20    exemption is granted and if The Center for Jewish Life shall have paid  
21    any tax with respect to such subject roll, the governing body or tax  
22    department may, in its sole discretion, provide for the refund of those  
23    taxes paid and cancel taxes, fines, penalties or interest remaining  
24    unpaid.

25    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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