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

5255

2011-2012 Regular Sessions

I N A S S E M B L Y

February 14, 2011

Introduced by M. of A. HOOPER, WEPRIN -- Multi-Sponsored by -- M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the Hebrew Academy of Nassau county in the town of Hempstead 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 town of Hempstead is hereby authorized to accept from the Hebrew Academy of Nassau county, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009--2010 assessment roll, for the parcel located in the town of Hempstead at 243 Oak Street and 258 Warren Street, otherwise known as: section 44, block 37, lots 41-44, and section 44, block 37, lots 97-103. If accepted, the 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 school: (i) acquired title to the property for which it seeks exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll; and (ii) would otherwise be entitled to such exemption if such school had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Hempstead, upon approval by the town board of such town, may grant exemption from all taxation beginning with the date of acquisition of the property by such school and make appropriate correction of the subject roll. If exemption is granted and such school 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.

LBD06880-01-1