

8311

2011-2012 Regular Sessions

I N A S S E M B L Y

June 13, 2011

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 retroactive 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:

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 Monica's Manor, Inc. an application for exemption from real property
4 taxes pursuant to section 420-a of the real property tax law for the
5 2008-2009, 2009-2010 and 2010-2011 assessment rolls with respect to the
6 2008-2009, 2009-2010 and 2010-2011 school tax years; and for the 2009,
7 2010 and 2011 assessment rolls with respect to the 2009, 2010 and 2011
8 general tax years for the parcel of land acquired by Monica's Manor,
9 Inc. on January 18, 2008 located in the town of Hempstead at 223 Laclede
10 Avenue, Uniondale also known as and by section 50, block 43, lot 143 on
11 the land and tax map of Nassau county. If accepted, such application
12 shall be reviewed as if it had been received on or before the taxable
13 status date established for such rolls.

14 If satisfied that such organization would otherwise be entitled to
15 such exemption if such organization had filed an application for
16 exemption by the appropriate taxable status date, the assessor, upon
17 approval by the Nassau county legislature, may grant exemption from all
18 taxation beginning with the date of acquisition of the property by the
19 organization and make appropriate corrections to the subject rolls. If
20 exemption is granted and such organization therefore shall have paid any
21 tax with respect to the subject rolls, the governing body or the tax
22 department may, in its sole discretion, provide for the refund of those
23 taxes paid; cancel taxes, fines, penalties or interest remaining unpaid;
24 and reimburse tax lien holders.

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

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1 S 2. Notwithstanding any other provision of law to the contrary, the
2 assessor of the county of Nassau is hereby authorized to accept from
3 Monica's Manor, Inc. an application for exemption from real property
4 taxes pursuant to section 420-a of the real property tax law for the
5 2010-2011 and 2011-2012 assessment rolls with respect to the 2010-2011
6 and 2011-2012 school tax years; and for the 2011 and 2012 assessment
7 rolls with respect to the 2011 and 2012 general tax years for the parcel
8 of land acquired by Monica's Manor, Inc. located in the town of Hemp-
9 stead at 1300 Commodore Road, Uniondale also known as and by section 50,
10 block 33301, lot 5 on the land and tax map of Nassau county. If
11 accepted, such application shall be reviewed as if it had been received
12 on or before the taxable status date established for such rolls.

13 If satisfied that such organization would otherwise be entitled to
14 such exemption if such organization had filed an application for
15 exemption by the appropriate taxable status date, the assessor, upon
16 approval by the Nassau county legislature, may grant exemption from all
17 taxation beginning with the date of acquisition of the property by the
18 organization and make appropriate corrections to the subject rolls. If
19 exemption is granted and such organization therefore shall have paid any
20 tax with respect to the subject rolls, the governing body or the tax
21 department may, in its sole discretion, provide for the refund of those
22 taxes paid; cancel taxes, fines, penalties or interest remaining unpaid;
23 and reimburse tax lien holders.

24 S 3. This act shall take effect immediately.