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

8311--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 2008-2009, 2009-2010 and 2010-2011 assessment rolls with respect to the 2008-2009, 2009-2010 and 2010-2011 school tax years; and for the 2009, 2010 and 2011 assessment rolls with respect to the 2009, 2010 and 2011 general tax years for the parcel of land acquired by Monica's Manor, Inc. on January 18, 2008 located in the town of Hempstead at 223 Laclede Avenue, Uniondale also known as and by section 50, block 43, lot 143 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.

LBD10733-05-1