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

4941--C

Cal. No. 646

2011-2012 Regular Sessions

I N S E N A T E

May 2, 2011

Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading -- again amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from Yeshiva and Mesivta Toras Chaim of Greater New York at South Shore for a certain parcel of land located in the town of Hempstead

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 Yeshiva and Mesivta Toras Chaim of Greater New York at South Shore 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 with respect to a portion of the 2009-2010 school taxes and a portion of the 2010 general taxes and for the 2010-2011 assessment roll with respect to the 2010-2011 school taxes and the 2011 general taxes, for the parcel acquired by Yeshiva and Mesivta Toras Chaim of Greater New York at South Shore on February 8, 2010, located in the town of Hempstead at 434 Haven Place, Hewlett, otherwise known as section 39, block 536, lot 81.

If accepted, the 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

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

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exemption by the appropriate taxable status date, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the property by such organization and make appropriate corrections to the subject rolls. If such exemption is granted and such organization therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, interest or tax liens remaining unpaid.

S 2. This act shall take effect immediately.