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

10455

I N A S S E M B L Y

May 29, 2012

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 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 The Center for Jewish Life an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2011-2012 assessment roll with respect to a portion of the school taxes and all of the general taxes, for the parcel located at 2174 Hewlett Avenue, town of Hempstead, hamlet of Merrick, otherwise known as section 56, block 157, lots 14-17 and 20-21. 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 The Center for Jewish Life (i) acquired title to the property for which it seeks exemption subsequent to the taxable status dates 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 it 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 taxation beginning with the date of acquisition of the property by The Center for Jewish Life and make appropriate correction of this subject roll. If such exemption is granted and if The Center for Jewish Life shall have paid any tax with respect to such 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.

LBD15318-03-2