

7488

I N S E N A T E

May 25, 2012

Introduced by Sen. FUSCHILLO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

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 The Center for Jewish Life an application for exemption from real prop-  
4 erty taxes pursuant to section 420-a of the real property tax law for  
5 the 2011-2012 assessment roll with respect to a portion of the school  
6 taxes and all of the general taxes, for the parcel located at 2174  
7 Hewlett Avenue, town of Hempstead, hamlet of Merrick, otherwise known as  
8 section 56, block 157, lots 14-17 and 20-21. If accepted, the applica-  
9 tion shall be reviewed as if it had been received on or before the taxa-  
10 ble status date established for such roll.

11 If satisfied that The Center for Jewish Life (i) acquired title to the  
12 property for which it seeks exemption subsequent to the taxable status  
13 dates established for such roll and prior to the taxable status date for  
14 the next ensuing assessment roll and (ii) would otherwise be entitled to  
15 such exemption if it had filed an application for exemption by the  
16 appropriate taxable status date, the assessor, upon approval by the  
17 Nassau county legislature, may grant exemption from taxation beginning  
18 with the date of acquisition of the property by The Center for Jewish  
19 Life and make appropriate correction of this subject roll. If such  
20 exemption is granted and if The Center for Jewish Life shall have paid  
21 any tax with respect to such subject roll, the governing body or tax  
22 department may, in its sole discretion, provide for the refund of those  
23 taxes paid and cancel taxes, fines, penalties or interest remaining  
24 unpaid.

25 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