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

8861

I N A S S E M B L Y

February 25, 2014

Introduced by M. of A. SCHIMEL -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize Shaare Rachamim, LLC to file an application for exemption from real property taxes for a certain parcel of land located in the village of Great Neck, 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 the Shaare Rachamim, LLC applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2012-2013 assessment roll with respect to a portion of the 2013 general taxes and for the 2013-2014 assessment roll with respect to the 2014 general taxes and a portion of the 2013-2014 school taxes for the parcel owned by such not-for-profit corporation which is located at 695 Middle Neck Road, village of Great Neck, town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 1, block 088, lot 04510. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed applications for exemptions by the appropriate taxable status dates, the assessor, upon approval by the Nassau county legislature may make appropriate correction to the subject rolls. If such exemptions are granted and such organization, therefore, shall have paid any taxes with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, 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.

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