

10020

I N A S S E M B L Y

June 9, 2014

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Hooper) --
read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from the Academy Charter School 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 Academy Charter School an application for exemption from real prop-
4 erty taxes pursuant to section 420-a of the real property tax law for a
5 portion of the 2010-2011 assessment roll and the 2011-2012 assessment
6 roll, for the parcel located in the town of Hempstead at 117 North
7 Franklin Street, Hempstead, otherwise known as: section 34, block 291,
8 lot 88.
9 If accepted, the application shall be reviewed as if it had been
10 received on or before the taxable status date established for such
11 rolls.
12 If satisfied that such organization would otherwise be entitled to
13 such exemption if such organization had filed an application for
14 exemption by the appropriate taxable status date, the assessor, upon
15 approval of the Nassau county legislature, may grant exemption from all
16 taxation and make appropriate corrections to the subject rolls. If such
17 exemption is granted and such organization therefore shall have paid any
18 tax with respect to the subject rolls the governing body or tax depart-
19 ment may, in its sole discretion, provide for the refund of those taxes
20 paid and cancel any taxes, fines, penalties, interest or tax liens
21 remaining unpaid.
22 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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