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I N   A S S E M B L Y

March 27, 2014

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Introduced by M. of A. CURRAN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize Hands Across Long Island, Inc. to retroactively apply for a real property tax exemption for certain property in the village of Lynbrook, town of Hempstead, county of Nassau

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     Hands Across Long Island, Inc., an application for exemption from real  
4     property taxes pursuant to section 420-a of the real property tax law  
5     for a portion of the 2013-2014 assessment roll, and for a portion of the  
6     2012-2013 assessment roll, and for a portion of the 2013-2014 school  
7     taxes for the parcel owned by such not-for-profit entity which is  
8     located at 30-34 Park Place, in the village of Lynbrook, town of Hemp-  
9     stead, county of Nassau, otherwise known by Nassau county parcel ID,  
10    section 38, block 95, lots 49, 464, 465, 466. If accepted, the applica-  
11    tion shall be reviewed as if it had been received on or before the taxa-  
12    ble status date established for such rolls.

13    If satisfied that such not-for-profit organization would otherwise be  
14    entitled to such exemption if such not-for-profit organization had filed  
15    an application for exemption by the appropriate taxable status date, the  
16    assessor, upon approval by the Nassau county legislature, may make  
17    appropriate correction to the subject rolls. If such exemption is grant-  
18    ed and such organization, therefore, shall have paid any tax with  
19    respect to the subject rolls, the applicable governing body or tax  
20    department may, in its sole discretion, provide for the refund of those  
21    taxes paid and cancel those taxes, fines, penalties, liens, or interest  
22    remaining unpaid.

23    S 2. This act shall take effect immediately.

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

LBD14282-04-4