

7412--A

2015-2016 Regular Sessions

I N   A S S E M B L Y

May 8, 2015

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Introduced by M. of A. KAMINSKY -- 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 Machon Basya Rochel, Inc. to retroactively apply for a real property tax exemption for certain property in the village of Lawrence, 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     Machon Basya Rochel, Inc., 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 2012 assessment roll with regard to the 2012 general  
6     taxes and 2011-2012 school taxes, and the 2013 assessment roll for the  
7     parcel owned by such not-for-profit entity which is located at 137  
8     Lawrence Avenue, in the village of Lawrence, county of Nassau, otherwise  
9     known as Nassau county section 40, block 90, lots 14, 15 and 105. If  
10    accepted, the application shall be reviewed as if it had been received  
11    on or before the taxable status date established for such rolls.

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