

8621--B

2015-2016 Regular Sessions

I N A S S E M B L Y

December 16, 2015

Introduced by M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing MiYaD Beis Jericho, Inc. to receive retroactive real property tax exempt status

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 MiYaD Beis Jericho, Inc. an application for exemption for real property
4 taxes pursuant to section 420-a of the real property tax law for part of
5 the 2013-2014 assessment roll and the 2014-2015 assessment roll, for the
6 parcel conveyed to such organization, with such parcel being located in
7 the hamlet of Jericho at 82 Forsythia Lane, otherwise known as Nassau
8 county tax map section 12, block 577, lot 35. 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 such organization would otherwise be entitled to
12 such exemption if such organization had filed an application for
13 exemption by the appropriate taxable status date, such assessor, upon
14 approval by the Nassau county legislature, may make appropriate
15 correction to the subject roll. If such exemption is granted the appli-
16 cable governing body or tax department may, in its sole discretion,
17 provide for the refund of those taxes paid and cancel those taxes,
18 fines, penalties, liens, or interest remaining unpaid.

19 S 2. This act shall take effect immediately.

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

LBD13272-04-6