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

3942

2015-2016 Regular Sessions

I N S E N A T E

February 23, 2015

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the assessor of the county of Nassau to accept an application from real property taxes from Strong Youth, Inc. for a certain parcel in the town of Hempstead

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 Strong Youth, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2013-2014 assessment roll and a portion of the 2014-2015 assessment roll for the parcel located in the town of Hempstead at 599 Jerusalem Avenue, Uniondale, otherwise known as: section 34, block 79, lots 86 and 92.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls. If satisfied that such church would otherwise be entitled to such exemption if such church had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such church therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens 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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