

7258--A

2015-2016 Regular Sessions

I N A S S E M B L Y

April 30, 2015

Introduced by M. of A. SCHIMEL -- 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 the Torah OHR Hebrew Academy to retroactively apply for real property tax exemptions for certain properties in the village of Great Neck, 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 the Torah OHR Hebrew Academy applications or renewal applications for
4 exemptions from real property taxes pursuant to section 420-a of the
5 real property tax law for the 2014-2015 assessment roll with respect to
6 the school taxes, part of the 2014 assessment roll with respect to the
7 general taxes and the 2015 assessment roll with respect to the general
8 taxes, for the parcel owned by such not-for-profit academy which is
9 located at 4 Fairview Avenue, village of Great Neck in the town of North
10 Hempstead, county of Nassau, otherwise known as Nassau county tax map
11 section 1, block 53, lot 624 and for part of the 2013-2014 assessment
12 rolls with respect to the school taxes and part of the 2013 assessment
13 roll with respect to the general taxes and part of the 2014 assessment
14 roll with respect to the general taxes, for the parcel owned by the
15 not-for-profit academy which is located at 581 Middle Neck Road, village
16 of Great Neck in the town of North Hempstead, county of Nassau, otherwise
17 known as Nassau county tax map section 1, block 53, lot 32. If
18 accepted, the applications or renewal applications shall be reviewed as
19 if they had been received on or before the taxable status date established
20 for such rolls.

21 If satisfied that such not-for-profit organization would otherwise be
22 entitled to such exemptions if such not-for-profit organization had
23 filed applications or renewal applications for exemptions by the appro-

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

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1 priate taxable status date, upon approval by the Nassau county legisla-
2 ture, may make appropriate correction to the subject rolls. If such
3 exemptions are granted and such organization, therefore, shall have paid
4 any taxes with respect to the subject rolls, the applicable governing
5 body or tax department may, in its sole discretion, provide for the
6 refund of those taxes paid and cancel those taxes, fines, penalties,
7 liens, or interest remaining unpaid.
8 S 2. This act shall take effect immediately.