

7395

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

AN ACT to authorize Greater Five Towns YM & YWHA, Inc. to retroactively apply for a real property tax exemption for certain property in the 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     Greater Five Towns YM & YWHA, Inc., an application for exemption from  
4     real property taxes pursuant to section 420-a of the real property tax  
5     law for a portion of the 2012-2013 assessment roll, the 2013-2014  
6     assessment roll, and the 2014-2015 assessment roll for the parcel owned  
7     by such not-for-profit entity which is located at 215 Grove Avenue,  
8     Cedarhurst, in the town of Hempstead, county of Nassau, otherwise known  
9     as Nassau county section 39, block 253, lot 213. If accepted, the  
10    application shall be reviewed as if it had been received on or before  
11    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 granted  
17    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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