

8096

2015-2016 Regular Sessions

I N A S S E M B L Y

June 8, 2015

Introduced by M. of A. KAMINSKY -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize Yeshiva of South Shore to retroactively apply for a real property tax exemption for certain property in the town of Hempstead, 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 Yeshiva of South Shore, an application for exemption from real property
4 taxes pursuant to section 420-a of the real property tax law for a
5 portion of the 2013-2014 tax year and a portion of the 2014-2015 tax
6 year for the parcel owned by such not-for-profit entity which is located
7 at 405 Serena Road, Hewlett, in the town of Hempstead, county of Nassau,
8 otherwise known as Nassau county section 39, block 609, lot 117. If
9 accepted, the application shall be reviewed as if it had been received
10 on or before the taxable status date established for the appropriate
11 assessment 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.

LBD11527-01-5