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

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4915

2015-2016 Regular Sessions

I N   S E N A T E

April 23, 2015
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Introduced by Sen. SKELOS -- read twice and ordered printed, and when
printed to be committed to the Committee on Local Government

AN ACT to authorize Mesivta Ateres Yaakov to retroactively apply for a
real property tax exemption for certain property in the village of
Lawrence, county of Nassau

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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 Mesivta Ateres Yaakov, an application for exemption from real property
 4 taxes pursuant to section 420-a of the real property tax law for part of
 5 the 2012-2013 assessment roll and for part of the 2013-2014 assessment
 6 roll for the parcel owned by such not-for-profit entity which is located
 7 at 385 Mulry Lane, in the village of Lawrence, town of Hempstead, county
 8 of Nassau, otherwise known as Nassau county section 41, block 97, lots 5
 9 and 6. If accepted, the application shall be reviewed as if it had been
10 received on or before the taxable status date established for such
11 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 grant-
17 ed 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.
LBD10172-02-5