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

5031

2015-2016 Regular Sessions

I N S E N A T E

April 29, 2015

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

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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Torah OHR Hebrew Academy applications or renewal applications for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2014-2015 assessment roll with respect to the school taxes, part of the 2014 assessment roll with respect to the general taxes and the 2015 assessment roll with respect to the general taxes, for the parcel owned by such not-for-profit academy which is located at 4 Fairview Avenue, village of Great Neck in the town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 1, block 53, lot 624 and for the 2014-2015 assessment rolls with respect to the school taxes and the 2015 assessment roll with respect to the general taxes, for the parcel owned by the not-for-profit academy which is located at 581 Middle Neck Road, village of Great Neck in the town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 1, block 53, lot 32. If accepted, the applications or renewal applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed applications or renewal applications for exemptions by the appropriate taxable status date, upon approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such

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

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exemptions are granted and such organization, therefore, shall have paid any taxes with respect to the subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens, or interest remaining unpaid.

S 2. This act shall take effect immediately.