

5179--B

2015-2016 Regular Sessions

I N S E N A T E

May 6, 2015

Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize Machon Basya Rochel, Inc. 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 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 Machon Basya Rochel, Inc., an application for exemption from real prop-
4 erty taxes pursuant to section 420-a of the real property tax law for a
5 portion of the 2012 assessment roll with regard to the 2012 general
6 taxes and a portion of the 2011-2012 school taxes, and the 2013 assess-
7 ment roll for the parcel owned by such not-for-profit entity which is
8 located at 137 Lawrence Avenue, in the village of Lawrence, county of
9 Nassau, otherwise known as Nassau county section 40, block 90, lots 14,
10 15 and 105. If accepted, the application shall be reviewed as if it had
11 been received on or before the taxable status date established for such
12 rolls.

13 If satisfied that such not-for-profit organization would otherwise be
14 entitled to such exemption if such not-for-profit organization had filed
15 an application for exemption by the appropriate taxable status date, the
16 assessor, upon approval by the Nassau county legislature, may make
17 appropriate correction to the subject rolls. If such exemption is grant-
18 ed and such organization, therefore, shall have paid any tax with
19 respect to the subject rolls, the applicable governing body or tax
20 department may, in its sole discretion, provide for the refund of those
21 taxes paid and cancel those taxes, fines, penalties, liens, or interest
22 remaining unpaid.

23 S 2. This act shall take effect immediately.

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