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

6444

I N S E N A T E

January 13, 2016

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

AN ACT in relation to permitting the MiYaD Center for Jewish Life to file an application for certain real property tax exemptions

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 MiYaD Center for Jewish Life of Jericho an application for exemptions from real property taxes pursuant to section 420-a of the real property tax law for the 2013-2014 assessment roll, for the parcel located at 82 Forsythia Lane, village of Jericho, town of Oyster Bay, county of Nassau.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll. If satisfied that such synagogue would otherwise be entitled to such exemption if such synagogue had acquired the subject property and filed an application for exemption by the appropriate taxable status date, the assessor, upon the approval by Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject roll. If such exemption is granted and such synagogue therefore shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens remaining unpaid.

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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