STATE OF NEW YORK

11059--A

IN ASSEMBLY

June 1, 2018

Introduced by COMMITTEE ON RULES -- (at request of M. of A. D'Urso) -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize Chabad of Great Neck to file an application for exemption from real property taxes for a certain parcel of land 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 Chabad of Great Neck an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to:

(a) for a portion of 2016 general taxes, a portion of the 2016-2017 school taxes and all of the 2017 general taxes for the parcel that such organization took possession of on October 5, 2016 and located at 118 Station Road, 11023, village of Great Neck, county of Nassau, otherwise known as Nassau county parcel ID section 1, block 187, lot 24;

(b) for a portion of the 2016 general taxes, a portion of the 2016-2017 school taxes and all of the 2017 general taxes for the parcel that such organization took possession of on November 10, 2016 and located at 24 Spring Lane, 11024, village of Great Neck, county of Nassau, otherwise known as Nassau county parcel ID section 1, block 182, lot 52; and

(c) for a portion of the 2017 general taxes, a portion of the 2016-2017 school taxes, all of the 2017-2018 school taxes and all of the 2018 general taxes for the parcel that such organization took possession of on June 5, 2017 and located at 143-147 Steamboat Road, village of Great Neck, county of Nassau, otherwise known as Nassau county parcel ID section 1, block 198, lot 15.

If satisfied that such organization would otherwise be entitled to such exemptions if such organization had filed an application for exemptions by the appropriate taxable status date, the assessor, upon

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

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approval by the Nassau county legislature, may make appropriate correction to the subject rolls. If such exemptions are granted and such organization, therefore, shall have paid any tax 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.

§ 2. This act shall take effect immediately.