## STATE OF NEW YORK

6019--C

2017-2018 Regular Sessions

## IN SENATE

May 10, 2017

Introduced by Sen. KAMINSKY -- 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 -committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing the Sunrise Day Camps Association, Inc. to receive retroactive real property tax exempt status

## 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 Sunrise Day Camps Association, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2017-2018 assessment roll for a portion of the 2017-2018 school taxes and a portion of the 2018 general taxes for 7 the parcel conveyed to such organization located at 11 Neil Court, in 8 the hamlet of Oceanside, town of Hempstead, county of Nassau, otherwise 9 known as Nassau county parcel ID section 60 block 90 lots 8, 9 and 10. 10 If accepted, the application shall be reviewed as if it had been 11 received on or before the taxable status date established for such roll. 12 If satisfied that such organization would otherwise be entitled to such exemption if such organization had filed an application for 13 14 exemption by the appropriate taxable status date, the assessor, upon 15 approval by the Nassau county legislature, may make appropriate 16 correction to the subject rolls. If such exemption is granted and such 17 organization, therefore, shall have paid any tax with respect to the 18 subject rolls, the applicable governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and 20 cancel those taxes, fines, penalties, liens or interest remaining 21 unpaid. 22

§ 2. This act shall take effect immediately.

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

LBD11455-09-7