STATE OF NEW YORK

8798--A

Cal. No. 1681

IN SENATE

May 18, 2018

Introduced by Sen. PHILLIPS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged and said bill committed to the Committee on Rules -- reported favorably from said committee, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

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:
- 6 (a) for a portion of 2016 general taxes, a portion of the 2016-2017 7 school taxes and all of the 2017 general taxes for the parcel that such 8 organization took possession of on October 5, 2016 and located at 118 9 Station Road, 11023, village of Great Neck, county of Nassau, otherwise 10 known as Nassau county parcel ID section 1, block 187, lot 24;
- 11 (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
- 17 (c) for a portion of the 2017 general taxes, a portion of the 18 2016-2017 school taxes, all of the 2017-2018 school taxes and all of the
- 19 2018 general taxes for the parcel that such organization took possession
- 20 of on June 5, 2017 and located at 143-147 Steamboat Road, village of
- 21 Great Neck, county of Nassau, otherwise known as Nassau county parcel ID
- 22 section 1, block 198, lot 15.

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

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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 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.