STATE OF NEW YORK

10308

IN ASSEMBLY

April 10, 2018

Introduced by M. of A. M. L. MILLER -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to permitting Chabad of Hewlett Jewish Center Inc. 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 Chabad of Hewlett Jewish Center Inc., an application for exemptions from real property taxes pursuant to section 420-a of the real property tax law from December 1, 2013 for the full 2013-2014 assessment roll with respect to the 2013-2014 school tax and the 2013-2014 assessment roll with respect to the 2014 general tax for the property owned by such not-for-profit entity which is located at 44 Everit Avenue in the hamlet of Hewlett, town of Hempstead, 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 rolls. If satisfied that such not-for-profit organization would otherwise be entitled to such exemptions if such not-for-profit organization had filed an application for exemptions by the appropriate taxable status dates, 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 taxes 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.

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

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