

STATE OF NEW YORK

10374--B

IN ASSEMBLY

April 18, 2018

Introduced by M. of A. M. L. MILLER -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing Yeshiva Nishmas HaTorah, 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the county of Nassau is hereby authorized to accept from
3 the Yeshiva Nishmas HaTorah, Inc. an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 with respect to the 2015-2016 assessment roll for a portion of the 2016
6 general taxes, with respect to the 2016-2017 assessment roll for all of
7 the 2016-2017 school taxes and all of the 2017 general taxes, and with
8 respect to the 2017-2018 assessment roll, all of the 2017-2018 school
9 taxes and all of the 2018 general taxes for the parcel conveyed to such
10 organization located at 4 Franklin Place, in the hamlet of Woodmere,
11 town of Hempstead, county of Nassau, otherwise known as Nassau county
12 parcel ID section 39 block 212 lot 140. If accepted, the application
13 shall be reviewed if it has been received on or before the taxable
14 status date established for such roll.

15 If satisfied that such organization would otherwise be entitled to
16 such exemption if such organization had filed an application for
17 exemption by the appropriate taxable status date, the assessor, upon
18 approval by the Nassau county legislature, may make appropriate
19 correction to the subject rolls. If such exemption is granted and such
20 organization, therefore, shall have paid any tax with respect to the
21 subject rolls, the applicable governing body or tax department may, in
22 its sole discretion, provide for the refund of those taxes paid and
23 cancel those taxes, fines, penalties, liens or interest remaining
24 unpaid.

25 § 2. This act shall take effect immediately.

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

LBD15169-04-8