STATE OF NEW YORK

7204--A

2017-2018 Regular Sessions

IN ASSEMBLY

April 12, 2017

Introduced by M. of A. RA -- 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 the assessor of the county of Nassau to accept an application for exemption from real property taxes from Bais Torah U'tefillah BTU for certain parcel in the town of Hempstead

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, 2 the assessor of the county of Nassau is hereby authorized to accept from 3 Bais Torah U'tefillah BTU an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for part of the 2015 general tax roll, the 2015-2016 school and the 2016 general tax roll for the parcel located in the town of Hempstead at 416 Hempstead Avenue, West Hempstead, otherwise known as: section 35, block 372, lot 129. If accepted, such application shall be reviewed as if it had 9 been received on or before the taxable status dates established for such 10 rolls. If satisfied that such non-profit would otherwise be entitled to 11 such exemption if such non-profit had filed an application for exemption 12 by the appropriate taxable status dates, the assessor, upon approval of 13 the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such non-profit therefore shall have paid any tax with 15 respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and 17 18 cancel any taxes, fines, penalties, interest or tax liens remaining 19 unpaid. 2.0 § 2. This act shall take effect immediately.

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

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