

# STATE OF NEW YORK

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8374

2017-2018 Regular Sessions

## IN ASSEMBLY

June 12, 2017

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

AN ACT to authorize the assessor of the county of Nassau to accept a retroactive application for exemption from real property taxes from the Center for Rapid Recovery Inc.

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 Center for Rapid Recovery Inc. an application for exemption from  
4 real property taxes pursuant to section 420-a of the real property tax  
5 law for a portion of 2016 general taxes, a portion of the 2016-2017  
6 school and all of the 2017 general tax roll for the parcel located in  
7 the town of Hempstead at 324 Greenwich Street, Hempstead, otherwise  
8 known as: sections 36, block 68, lots 15-17. If accepted, such applica-  
9 tion shall be reviewed as if it had been received on or before the taxa-  
10 ble status dates established for such rolls. If satisfied that such  
11 non-profit would otherwise be entitled to such exemption if such non-  
12 profit had filed an application for exemption by the appropriate taxable  
13 status dates, the assessor, upon approval of the Nassau county legisla-  
14 ture, may grant exemption from all taxation and make appropriate  
15 corrections to the subject rolls. If such exemption is granted and such  
16 non-profit therefore shall have paid any tax with respect to the subject  
17 rolls, the governing body or tax department may, in its sole discretion,  
18 provide for the refund of those taxes paid and cancel any taxes, fines,  
19 penalties, interest or tax liens remaining unpaid.  
20 § 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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