

STATE OF NEW YORK

8426

2017-2018 Regular Sessions

IN ASSEMBLY

June 15, 2017

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

AN ACT authorizing Ohr Heameth the American Society for Torah Education in Latin America 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 Ohr Heameth the American Society for Torah Education in Latin America an
4 application for exemption from real property taxes pursuant to section
5 420-a of the real property tax law with respect to the 2015-2016 assess-
6 ment roll for the 2016 general taxes and with respect to the 2016-2017
7 assessment roll for the 2016-2017 school taxes and 2017 general taxes
8 for the parcel conveyed to such organization located at 113 Steamboat
9 Road, village of Great Neck, county of Nassau, otherwise known as Nassau
10 county parcel ID section 1 block 198 lot 28.

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

21 § 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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