

# STATE OF NEW YORK

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13--B

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

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Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to permitting Kehillas B'nai HaYeshivos to receive 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 provision of law to the contrary, the  
2 assessor of the county of Nassau is hereby authorized to accept, from  
3 Kehillas B'Nai HaYeshivos, located in the hamlet of South Valley Stream  
4 at 575 Hungry Harbor Road, an application for exemption from real prop-  
5 erty taxes pursuant to section 420-a of the real property tax law for  
6 the 2014-2015 assessment roll with respect to the 2014-2015 school tax  
7 and the 2015 general tax for the property conveyed to such not-for-pro-  
8 fit entity otherwise known as Nassau County Tax Map section 39, block  
9 612, lot 13. If accepted, the application shall be reviewed as if they  
10 had been received on or before the taxable status date established for  
11 such rolls. If satisfied that such not-for-profit organization would  
12 otherwise be entitled to such exemptions if such not-for-profit organ-  
13 ization had filed an application for exemptions by the appropriate taxa-  
14 ble status dates, the assessor, upon approval by the Nassau county  
15 legislature may make appropriate correction to the subject rolls. If  
16 such exemptions are granted and such organization, therefore, shall have  
17 paid any taxes with respect to the subject rolls, the applicable govern-  
18 ing body or tax department may, in its sole discretion, provide for the  
19 refund of those taxes paid and cancel those taxes, fines, penalties,  
20 liens, or interest remaining 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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