

# STATE OF NEW YORK

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5502--A

Cal. No. 799

2017-2018 Regular Sessions

## IN SENATE

April 3, 2017

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Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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:

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 Bais Torah U'tefillah BTU an application for exemption from real proper-  
4 ty taxes pursuant to section 420-a of the real property tax law for part  
5 of the 2015 general tax roll, the 2015-2016 school and the 2016 general  
6 tax roll for the parcel located in the town of Hempstead at 416 Hemp-  
7 stead Avenue, West Hempstead, otherwise known as: section 35, block 372,  
8 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  
14 make appropriate corrections to the subject rolls. If such exemption is  
15 granted and such non-profit therefore shall have paid any tax with  
16 respect to the subject rolls, the governing body or tax department may,  
17 in its sole discretion, provide for the refund of those taxes paid and  
18 cancel any taxes, fines, penalties, interest or tax liens remaining  
19 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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