10097

## IN ASSEMBLY

March 10, 2020

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

AN ACT in relation to authorizing the Town of Hempstead to grant Southern Tier Environments for Living Inc. a property tax exemption

## 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 Town of Hempstead, County of Nassau, is hereby 3 authorized to accept from Southern Tier Environments for Living Inc. (d/b/a STEL), a not-for-profit corporation, an application for exemption 4 5 from real property taxes pursuant to section 420-a of the real property 6 tax law with respect to the 2018-2019 assessment rolls, for the parcel 7 owned by such not-for-profit corporation which is located at 301 Peninsula Blvd., Town of Hempstead, County of Nassau, otherwise known as 8 Nassau County tax map district section 34, block 358, lot 9. If 9 10 accepted, the application shall be reviewed as if it had been received 11 on or before the taxable status date established for such assessment 12 rolls.

If satisfied that such organization would otherwise be entitled to 13 14 such exemption if such not-for-profit corporation had filed an applica-15 tion for exemption by the appropriate taxable status date, the assessor, 16 upon approval of the Town of Hempstead board, may grant exemption from 17 taxation on such assessment rolls and make the appropriate corrections 18 of the subject rolls. If exemptions are granted and such corporation, 19 therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax departments, in their sole 20 discretion, shall provide for the refund of the taxes paid, along with 21 22 any fines or penalties paid, and cancel taxes remaining unpaid. 23 § 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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