STATE OF NEW YORK

10097

IN ASSEMBLY

March 10, 2020
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Introduced by M. of A. DARLING -- read once and referred to the Commit-
   tee on Real Property Taxation

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

**The People of the State of New York, represented in Senate and Assem-
bly, 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.
 4 (d/b/a STEL), a not-for-profit corporation, an application for exemption
 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 Penin-
 8 sula Blvd., Town of Hempstead, County of Nassau, otherwise known as
 9 Nassau County tax map district section 34, block 358, lot 9. If
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.
13   If satisfied that such organization would otherwise be entitled to
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,
20 the applicable governing body or tax departments, in their sole
21 discretion, shall provide for the refund of the taxes paid, along with
22 any fines or penalties paid, and cancel taxes remaining unpaid.
23   § 2. This act shall take effect immediately.