

# STATE OF NEW YORK

10335

## IN ASSEMBLY

April 29, 2020

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

AN ACT to authorize the assessor of the county of Nassau to accept a retroactive application for exemption from real property taxes from Community Mainstreaming Associates, Inc.

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 Community Mainstreaming Associates, Inc., an application for exemption  
4 from real property taxes pursuant to section 420-a of the real property  
5 tax law for part of the 2017-2018 school tax year, the 2018 general tax  
6 year, the 2018-2019 school tax year and the 2019 general tax year for  
7 the parcel conveyed to such organization, with such parcel being located  
8 at 15 North King Street, in the village of Malverne, in the town of  
9 Hempstead, county of Nassau, otherwise known as Nassau county parcel ID  
10 section 35, block 554, lot 5. If accepted, the application shall be  
11 reviewed as if it had been received on or before the taxable status date  
12 established for such roll.

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

23 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD14581-02-0