STATE OF NEW YORK

7917--B

2019-2020 Regular Sessions

IN ASSEMBLY

May 28, 2019

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing The New Horizon Counseling Center, Inc. to receive retroactive real property tax exempt status

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from The New Horizon Counseling Center, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2016 and the 2017 general tax years and the 2016-2017 school tax year, for the parcel conveyed to such organization, with such parcel being located at 40 East Merrick Road, in the village of Valley Stream, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 37 block 103 lot group 16-25 and lot group 26-27. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

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

§ 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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