

# STATE OF NEW YORK

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103--A

2019-2020 Regular Sessions

## IN SENATE

(Prefiled)

January 9, 2019

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Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, 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:

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 The New Horizon Counseling Center, Inc. an application for exemption  
4 from real property taxes pursuant to section 420-a of the real property  
5 tax law for the 2016 and the 2017 general tax years and the 2016-2017  
6 school tax year, for the parcel conveyed to such organization, with such  
7 parcel being located at 40 East Merrick Road, in the village of Valley  
8 Stream, town of Hempstead, county of Nassau, otherwise known as Nassau  
9 county parcel ID section 37 block 103 lot group 16-25 and lot group  
10 26-27. If accepted, the application shall be reviewed as if it had been  
11 received on or before the taxable status date established for such roll.  
12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the Nassau county legislature, may make appropriate  
16 correction to the subject rolls. If such exemption is granted and such  
17 organization, therefore, shall have paid any tax with respect to the  
18 subject rolls, the applicable governing body or tax department may, in  
19 its sole discretion, provide for the refund of those taxes paid and  
20 cancel those taxes, fines, penalties, liens or interest remaining  
21 unpaid.  
22 § 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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