STATE OF NEW YORK

5647--A

Cal. No. 802

2019-2020 Regular Sessions

IN SENATE

May 9, 2019

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT authorizing Big Brothers Big Sisters of Long Island 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 Big Brothers Big Sisters of Long Island, a not-for-profit organization an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2017-2018 assessment roll for the parcel conveyed to such not-for-profit organization located at 25 Carle Road, in the village of Westbury, town of North Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 10 block 228 lot 40. 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 not-for-profit organization would otherwise be entitled to such exemption if such not-for-profit 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 not-for-profit 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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