STATE OF NEW YORK

8350--B

IN SENATE

May 18, 2020

Introduced by Sen. THOMAS -- 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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the Nassau county assessor to accept an application from NGIP, Inc. for a real property tax exemption

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 Nassau county assessor hereby authorized to accept from NGIP Inc., a not-for-profit corporation and a subsidiary of New Ground, 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 school taxes and the 2018 general tax roll, for the parcel owned by such not-for-profit corporation which is located at 4108 Hicksville Road, Oyster Bay, County of Nassau, otherwise known as Nassau County tax map district section 52, block 320, lot 2. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

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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