

# STATE OF NEW YORK

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8702

## IN SENATE

July 8, 2020

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Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT authorizing Community Mainstreaming Associates, 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 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 with respect to the 2018-2019 assessment roll for part of the  
6 2018 and all of the 2019 general taxes and all of the 2018-2019 school  
7 taxes for the parcel conveyed to such organization located at 1 Briar  
8 Road, town of Hempstead, county of Nassau, otherwise known as Nassau  
9 county parcel ID section 55 block 519 lot 1. If accepted, the applica-  
10 tion shall be reviewed as if it had been received on or before the taxa-  
11 ble 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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