STATE OF NEW YORK

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7824--A

2019-2020 Regular Sessions

IN ASSEMBLY

May 23, 2019
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Introduced by M. of A. RA -- read once and referred to the Committee on
    Real Property Taxation -- committee discharged, bill amended, ordered
    reprinted as amended and recommitted to said committee

AN ACT authorizing BB/S Facilities Management Corporation to receive
    retroactive real property tax exempt status

The People of the State of New York, represented in Senate and Assem-
bly, 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 BB/S Facilities Management Corporation an application for exemption from
 4 real property taxes pursuant to section 420-a of the real property tax
 5 law, with respect to the 2017-2018 assessment roll for: (i) part of the
 6 2017 general taxes; (ii) all of the 2017-2018 school taxes; and (iii)
 7 all of the 2018 general taxes, for the parcel conveyed to such organiza-
 8 tion located at 25 Carle Road, town of North Hempstead, county of
 9 Nassau, otherwise known as Nassau county parcel ID section 10 block 288
10 lot 40. 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 not-for-profit organization would otherwise be
13 entitled to such exemption if such not-for-profit organization had filed
14 an application for exemption by the appropriate taxable status date, the
15 assessor, upon approval by the Nassau county legislature, may make
16 appropriate correction to the subject rolls. If such exemption is grant-
17 ed and such not-for-profit organization, therefore, shall have paid any
18 tax with respect to the subject rolls, the applicable governing body or
19 tax department may, in its sole discretion, provide for the refund of
20 those taxes paid and cancel those taxes, fines, penalties, liens or
21 interest remaining unpaid.
22   § 2. This act shall take effect immediately.

                                                            LBD11927-03-9