

# STATE OF NEW YORK

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102

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

AN ACT authorizing the Sunrise Day Camps Association, 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 Sunrise Day Camps Association, 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 2017-2018 assessment roll for a portion of  
6     the 2017-2018 school taxes and a portion of the 2018 general taxes for  
7     the parcel conveyed to such organization located at 11 Neil Court, in  
8     the hamlet of Oceanside, town of Hempstead, county of Nassau, otherwise  
9     known as Nassau county parcel ID section 60 block 90 lots 8, 9 and 10.  
10    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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