

# STATE OF NEW YORK

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103

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 New Horizon Counseling Center, 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 New Horizon Counseling Center, Inc. an application for exemption  
4     from real property taxes pursuant to section 420-a of the real property  
5     tax law for part of the 2017 general tax year and the 2016-2017 school  
6     tax year assessment rolls, for the parcel conveyed to such organization,  
7     with such parcel being located at 40 East Merrick Road, in the village  
8     of Valley Stream, town of Hempstead, county of Nassau, otherwise known  
9     as Nassau county parcel ID section 37 block 103 lot group 16-25 and lot  
10    group 26-27. If accepted, the application shall be reviewed as if it had  
11    been received on or before the taxable status date established for such  
12    roll.

13    If satisfied that such organization would otherwise be entitled to  
14    such exemption if such organization had filed an application for  
15    exemption by the appropriate taxable status date, the assessor, upon  
16    approval by the Nassau county legislature, may make appropriate  
17    correction to the subject rolls. If such exemption is granted and such  
18    organization, therefore, shall have paid any tax with respect to the  
19    subject rolls, the applicable governing body or tax department may, in  
20    its sole discretion, provide for the refund of those taxes paid and  
21    cancel those taxes, fines, penalties, liens or interest remaining  
22    unpaid.

23    § 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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