STATE OF NEW YORK

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103--A

2019-2020 Regular Sessions

IN SENATE

Introduced by Sen. KAMINSKY -- 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

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 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 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 the 2016 and the 2017 general tax years and the 2016-2017
 6 school tax year, for the parcel conveyed to such organization, with such
 7 parcel being located at 40 East Merrick Road, in the village of Valley
 8 Stream, town of Hempstead, county of Nassau, otherwise known as Nassau
 9 county parcel ID section 37 block 103 lot group 16-25 and lot group
10 26-27. 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.