

STATE OF NEW YORK

105

2019-2020 Regular Sessions

IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to permitting Chabad of Hewlett Jewish Center Inc. to file an application for certain real property tax exemptions

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 Chabad of Hewlett Jewish Center Inc., an application for exemptions from
4 real property taxes pursuant to section 420-a of the real property tax
5 law from December 1, 2013 for the full 2013-2014 assessment roll with
6 respect to the 2013-2014 school tax and the 2013-2014 assessment roll
7 with respect to the 2014 general tax for the property owned by such
8 not-for-profit entity which is located at 44 Everit Avenue in the hamlet
9 of Hewlett, town of Hempstead, county of Nassau. If accepted, the appli-
10 cation shall be reviewed as if it had been received on or before the
11 taxable status date established for such rolls. If satisfied that such
12 not-for-profit organization would otherwise be entitled to such
13 exemptions if such not-for-profit organization had filed an application
14 for exemptions by the appropriate taxable status dates, the assessor,
15 upon approval by the Nassau county legislature may make appropriate
16 correction to the subject rolls. If such exemptions are granted and such
17 organization, therefore, shall have paid any taxes 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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