STATE OF NEW YORK

4140

2019-2020 Regular Sessions

IN SENATE

March 1, 2019

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property taxes from Lubavitch of Roslyn for a certain parcel in the hamlet of Roslyn Heights in the town of North Hempstead

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from Lubavitch of Roslyn an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for a portion of the 2016 general taxes and for a portion of the 2016-2017 school tax roll and 2017 general tax roll for the parcel conveyed to such organization located at 77 Powerhouse Road, hamlet of Roslyn Heights, town of North Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 7 block 47 lot 207.

If accepted, such application shall be reviewed as if it had been received on or before the taxable status dates established for such rolls. If satisfied that such non-profit would otherwise be entitled to such exemption if such non-profit had filed an application for exemption by the appropriate taxable status dates, the assessor, upon approval of the Nassau county legislature, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such non-profit therefore shall have paid any tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel any taxes, fines, penalties, interest or tax liens remaining unpaid.

§ 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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