STATE OF NEW YORK

5647

2019-2020 Regular Sessions

IN SENATE

May 9, 2019
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Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT authorizing Big Brothers Big Sisters of Long Island 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 Big Brothers Big Sisters of Long Island, a not-for-profit organization
4 an application for exemption from real property taxes pursuant to
5 section 420-a of the real property tax law with respect to the 2017-2018
6 assessment roll for the parcel conveyed to such not-for-profit organiza-
7 tion located at 25 Caile Road, in the village of Westbury, town of North
8 Hempstead, county of Nassau, otherwise known as Nassau county parcel ID
9 section 10 block 228 lot 40. If accepted, the application shall be
10 reviewed as if it had been received on or before the taxable status date
11 established for such roll.
12   If satisfied that such not-for-profit organization would otherwise be
13 entitled to such exemption if such not-for-profit organization had filed
14 an application for exemption by the appropriate taxable status date, the
15 assessor, upon approval by the Nassau county legislature, may make
16 appropriate correction to the subject rolls. If such exemption is grant-
17 ed and such not-for-profit organization, therefore, shall have paid any
18 tax with respect to the subject rolls, the applicable governing body or
19 tax department may, in its sole discretion, provide for the refund of
20 those taxes paid and cancel those taxes, fines, penalties, liens or
21 interest remaining 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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