STATE OF NEW YORK

4817--A

2021-2022 Regular Sessions

IN ASSEMBLY

February 8, 2021
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Introduced by M. of A. RA -- read once and referred to the Committee on
    Real Property Taxation -- committee discharged, bill amended, ordered
    reprinted as amended and recommitted to said committee

AN ACT authorizing the Family and Children's Association 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 Family and Children's Association an application for exemption from
4 real property taxes pursuant to section 420-a of the real property tax
5 law with respect to the 2019-2020 assessment roll for a portion of the
6 2019-2020 school taxes and a portion of the 2019 general taxes and all
7 of the 2020 general taxes for the parcel conveyed to such organization
8 located at 377 Oak Street, in the village of Garden City, town of Hemp-
9 stead, county of Nassau, otherwise known as Nassau county parcel ID
10 section 34 block 524 lot 457U. If accepted, the application shall be
11 reviewed as if it had been received on or before the taxable status date
12 established for such 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.

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