STATE OF NEW YORK

7229--A

2021-2022 Regular Sessions

IN ASSEMBLY

April 29, 2021

Introduced by M. of A. DARLING -- 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 to authorize Choice for All to file an application for exemption from real property taxes

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 assessors of both the village of Freeport and the county of Nassau, are hereby authorized to accept from Choice for All, a not-for-profit organization, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law, with respect to the 2018-2019 and 2019-2020 assessment rolls, for the parcels owned by such not-for-profit organization, with such parcels being located at 358 North Main Street, in the village of Freeport, county of Nassau, otherwise known as Section 55, Block 363, Lot 663. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

If satisfied that such not-for-profit organization would otherwise be entitled to such exemption if such organization had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by both the village of Freeport and the county of Nassau, may grant exemption from all taxation and make appropriate corrections to the subject rolls. If such exemption is granted and such not-for-profit organization, therefore, shall have paid any tax with respect to the subject rolls, the applicable governing body or tax department shall, in its sole discretion, provide for the refund of those taxes paid and cancel those taxes, fines, penalties, liens or interest 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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