

# STATE OF NEW YORK

8274

## IN SENATE

February 8, 2022

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

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from the Nassau Cemetery Association

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 Nassau Cemetery Association an application for exemption from real  
4 property taxes pursuant to section 420-a of the real property tax law  
5 with respect to the 2020-2021 assessment roll for part of the 2020-2021  
6 school taxes and part of the 2021 general taxes and the 2021-2022  
7 assessment roll for all of the 2021-2022 school taxes and all of the  
8 2022 general taxes for the parcel conveyed to such organization located  
9 at 6 Beechwood Avenue, town of North Hempstead, county of Nassau, other-  
10 wise known as Nassau county parcel ID section 5 block J lot 718. If  
11 accepted, the application shall be reviewed as if it had been received  
12 on or before the taxable status date 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.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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