STATE OF NEW YORK

7265

2021-2022 Regular Sessions

IN SENATE

June 28, 2021

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

AN ACT in relation to authorizing St. Francis Hospital, Roslyn, New York 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 assessor of the county of Nassau is hereby authorized to accept from St. Francis Hospital, Roslyn, New York, 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 2020-2021 assessment roll for a portion of the 2020-2021 school taxes, a portion of the 2020 general taxes and the 2021 general taxes, for the parcel owned by such not-for-profit organization, with such parcel being located at 39 Oaktree Lane, in the hamlet of Manhasset, county of Nassau, otherwise known as Section 3, Block 193, Lot 19. 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 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 may, 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.

LBD11840-02-1