STATE OF NEW YORK

6098

2023-2024 Regular Sessions

IN ASSEMBLY

April 3, 2023

Introduced by M. of A. E. BROWN -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the Shulamith School for Girls to file with the county of Nassau assessor an application for a retroactive real property tax exemption

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 the Shulamith School for Girls an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2021-2022 assessment roll for all the 2021-2022 school taxes and all the 2022 general taxes for the parcel conveyed to such organization located at 158 Irving Place, hamlet of Woodmere, town of Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 39 block 107 lot 1. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such 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 Nassau County legislature, may make appropriate correction to the subject rolls. If such exemption is granted and such 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.

LBD10530-01-3