

# STATE OF NEW YORK

9576--A

## IN ASSEMBLY

March 20, 2024

Introduced by M. of A. McDONOUGH -- 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 in relation to authorizing the John Theissen Children Foundation, Inc. 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 John Theissen Children Foundation, Inc. an application for exemption  
4 from real property taxes pursuant to section 420-b of the real property  
5 tax law for the 2022-2023 assessment roll for a portion of the 2022-2023  
6 school taxes and a portion of the 2023 general taxes for the parcel  
7 conveyed to such organization located at 1492 Wantagh Avenue, hamlet of  
8 Wantagh, town of Hempstead, county of Nassau, otherwise known as Nassau  
9 county tax map section 56, block H, lot 2319. If accepted, the applica-  
10 tion shall be reviewed as if it had been received on or before the taxa-  
11 ble status dates established for such roll.

12 If satisfied that such organization would otherwise be entitled to  
13 such exemption if such organization had filed an application for  
14 exemption by the appropriate taxable status date, the assessor, upon  
15 approval by the Nassau county legislature, may make appropriate  
16 correction to the subject roll. If such exemption is granted and such  
17 organization, therefore, shall have paid any tax with respect to the  
18 subject roll, the applicable governing body or tax department may, in  
19 its sole discretion, provide for the refund of those taxes paid and  
20 cancel those taxes, fines, penalties, liens or interest remaining  
21 unpaid.

22 § 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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