

STATE OF NEW YORK

6163--A

2023-2024 Regular Sessions

IN SENATE

March 31, 2023

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommended to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT authorizing Maimonides Educational Center 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 Maimonides Educational Center an application for exemption from real
4 property taxes pursuant to section 462 of the real property tax law with
5 respect to the 2020-2021 assessment rolls for all of the 2020-2021
6 school taxes, a portion of the 2020 general taxes and all of the 2021
7 general taxes for the parcel conveyed to such organization located at
8 2083 Seneca Gate, hamlet of Merrick, town of Hempstead, county of
9 Nassau, otherwise known as Nassau county parcel ID section 56 block 447
10 lot 13. If accepted, the application shall be reviewed as if it had been
11 received on or before the taxable status date 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 rolls. If such exemption is granted and such
17 organization, therefore, shall have paid any tax with respect to the
18 subject rolls, 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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