STATE OF NEW YORK

6432--A

2023-2024 Regular Sessions

IN SENATE

April 19, 2023

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Torah Ohr Hebrew Academy

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 Torah Ohr Hebrew Academy an application for exemption from real property taxes pursuant to section 420-a and 462 of the real property tax law with respect to the 2020-2021 and 2021-2022 assessment rolls for a portion of the 2021-2022 school taxes, a portion of the 2021 general taxes and all of the 2022 general taxes for the parcel owned by such organization located at 5 Fairview Avenue, village of Great Neck, town of North Hempstead, county of Nassau, otherwise known as Nassau county tax map section 1, block 088, lot 466. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such assessment rolls.

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.

LBD10905-02-3