STATE OF NEW YORK

7680--A

2023-2024 Regular Sessions

IN SENATE

October 2, 2023

Introduced by Sen. THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted 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 in relation to authorizing the county of Nassau assessor to accept an application for a real property tax exemption from Innovative Resources for Independence

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 Innovative Resources for Independence an application for exemption from real property taxes pursuant to section 420-a of the real property tax law with respect to the 2021-2022 and 2022-2023 assessment rolls for a portion of the 2021 school taxes, all of the 2022-2023 school taxes and all of the 2022 general taxes for the parcel conveyed to such organization located at 16 Willow Lane, hamlet of Carle Place, town of North Hempstead, county of Nassau, otherwise known as Nassau county parcel ID section 10 block 279 lot 2. 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 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.

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