

STATE OF NEW YORK

6432

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

AN ACT in relation to authorizing the town of North Hempstead, 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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the town of North Hempstead, county of Nassau is hereby
3 authorized to accept from Torah Ohr Hebrew Academy an application for
4 exemption from real property taxes pursuant to section 420-a and 462 of
5 the real property tax law with respect to the 2020-2021 and 2021-2022
6 assessment rolls for a portion of the 2021-2022 school taxes, a portion
7 of the 2021 general taxes and all of the 2022 general taxes for the
8 parcel owned by such organization located at 5 Fairview Avenue, village
9 of Great Neck, town of North Hempstead, county of Nassau, otherwise
10 known as Nassau county tax map section 1, block 088, lot 466. If
11 accepted, the application shall be reviewed as if it had been received
12 on or before the taxable status date established for such assessment
13 rolls.

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

24 § 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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