

# STATE OF NEW YORK

6797--A

Cal. No. 1119

2023-2024 Regular Sessions

## IN SENATE

May 10, 2023

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged and said bill committed to the Committee on Rules -- ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT in relation to authorizing Saddle Rock Minyan to file an application for retroactive real property tax exemption

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 Saddle Rock Minyan an application for exemption from real property taxes  
4 pursuant to section 420-a of the real property tax law with respect to  
5 the 2021-2022 and 2022-2023 assessment rolls for a portion of the 2021-  
6 2022 school taxes, a portion of the 2021 general taxes, all of the  
7 2022-2023 school taxes, and all of the 2022 general taxes for the parcel  
8 owned by such organization, with such parcel being located at 115 Green-  
9 leaf Hill, in the incorporated village of Saddle Rock, town of North  
10 Hempstead, county of Nassau, otherwise known as Nassau county tax map  
11 district 007, section 02, block 318, lot 60. If accepted, the applica-  
12 tion shall be reviewed as if it had been received on or before the taxa-  
13 ble status dates established for such rolls.

14 If satisfied that such organization would otherwise be entitled to  
15 such exemption if such organization had acquired the subject property  
16 and filed an application for exemption by the appropriate taxable status  
17 date, the assessor, upon approval by the Nassau county legislature, may  
18 grant exemption from all taxation beginning on the date of the convey-  
19 ance of such parcel to such organization, and make appropriate  
20 corrections to the subject rolls. If such exemption is granted and such  
21 organization therefore shall have paid any tax with respect to the  
22 subject rolls, the governing body or tax department may, in its sole  
23 discretion, provide for the refund of those taxes paid and cancel any  
24 taxes, fines, penalties, interest or tax liens remaining unpaid.

25 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD11138-03-3