STATE OF NEW YORK

8708

IN SENATE

March 4, 2024

Introduced by Sen. RHOADS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the John Theissen Children Foundation, Inc. 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:

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the John Theissen Children Foundation, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2022-2023 assessment roll for a portion of the 2022-2023 school taxes and a portion of the 2022 general taxes for the parcel conveyed to such organization located at 1492 Wantagh Avenue, hamlet of Wantagh, town of Hempstead, county of Nassau, otherwise known as Nassau county tax map section 56, block H, lot 2319. If accepted, the application shall be reviewed as if it had been received on or before the taxable status dates established for such roll.

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 roll. If such exemption is granted and such organization, therefore, shall have paid any tax with respect to the subject roll, 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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