§ 2851. Policy and purposes of article. It is hereby declared that a serious shortage of safe and sanitary nursing home accommodations for persons of low income, whose need for combined nursing care, lodging and board cannot readily be provided by the ordinary unaided operations of private enterprise, exists in many communities throughout the state; that there is need for non-profit corporations to construct, acquire, reconstruct, rehabilitate and improve, with loan participation by the New York state housing finance agency or the New York state medical care facilities finance agency, as the case may be, low cost nursing home accommodations, including such other facilities as may be incidental and appurtenant thereto, to meet such needs in furtherance of articles seventeen and eighteen of the constitution, and for public assistance to such companies by the granting of tax exemptions; that it is the policy of the state to promote the provision of such nursing home accommodations and that such provision is a public use and purpose.