S T A T E O F N E W Y O R K

7048

I N S E N A T E

April 25, 2012

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

AN ACT to authorize the town of North Hempstead to file applications for real property tax exemptions with the county of Nassau

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the town of North Hempstead applications for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2010-2011 assessment roll with respect to the pro-rata share of the 2010-2011 school taxes and the pro-rata share of the 2011 general taxes, and for the 2011-2012 assessment roll with respect to the 2011-2012 school taxes and the 2012 general taxes, for the parcel of real property owned by such town located in the town of North Hempstead, known on the Nassau County Land and Tax Map as Section 5, Block G. Lot 554. If accepted, the applications shall be reviewed as if they had been received on or before the taxable status date established for such rolls.

If satisfied that such town would otherwise be entitled to such exemption if such town had filed an application for exemption by the appropriate taxable status date, the county assessor, upon approval by the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the property by such town and make appropriate correction to the subject roll or rolls. If such exemption is granted and such town, therefore, shall have paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, or interest remaining unpaid.

S 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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