

4893

2011-2012 Regular Sessions

I N S E N A T E

April 28, 2011

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax for the American Legion Post #958 for a certain parcel of land located in the town of Hempstead

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 the American Legion Post #958 an application for exemption from real
4 property taxes pursuant to section 420-b of the real property tax law
5 for the assessment roll as to which January 2, 2009 as the taxable
6 status date with respect to the general tax for the 2009 assessment
7 roll, the general tax for the 2010 assessment roll and the school taxes
8 for the 2009-2010 school tax roll, for the parcel located in the town of
9 Hempstead at 71 Main Street, East Rockaway, otherwise known as: section
10 42, block 95, lot 5.

11 If accepted, the applications shall be reviewed as if they had been
12 received on or before the taxable status date established for such roll.

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

24 S 2. This act shall take effect immediately.

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

LBD11125-01-1