

4893--A

Cal. No. 644

2011-2012 Regular Sessions

I N   S E N A T E

April 28, 2011

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Introduced by Sen. SKELOS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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 2009-2010 assessment roll with respect to the 2009-2010 school  
6     taxes and the 2009 general taxes and the 2010-2011 assessment roll with  
7     respect to the 2010-2011 school taxes and the 2010 general taxes, for  
8     the parcel located in the town of Hempstead at 71 Main Street, East  
9     Rockaway, otherwise known as: section 42, block 95, lot 5.  
10    If accepted, the applications shall be reviewed as if they had been  
11    received on or before the taxable status date established for such roll.  
12    If satisfied that such organization would otherwise be entitled to  
13    such exemption if such organization had filed an application for  
14    exemption by the appropriate taxable status date, the assessor, upon  
15    approval of the Nassau county legislature, may grant exemption from all  
16    taxation beginning with the date of acquisition of the property by such  
17    organization and make appropriate corrections to the subject roll. If  
18    such exemption is granted and such organization therefore shall have  
19    paid any tax with respect to the subject roll, the governing body or tax  
20    department may, in its sole discretion, provide for the refund of those  
21    taxes paid and cancel taxes, fines, penalties, interest or tax liens  
22    remaining unpaid.  
23    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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