

4893--B

Cal. No. 644

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 -- 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 -- again 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 452 of the real property tax law for  
5     the 2010-2011 assessment roll with respect to the 2010-2011 school taxes  
6     and the 2011 general taxes, for the parcel located in the town of Hemp-  
7     stead at 71 Main Street, East Rockaway, otherwise known as: section 42,  
8     block 95, lot 5.  
9     If accepted, the application shall be reviewed as if it had been  
10    received on or before the taxable status date established for such roll.  
11    If satisfied that such organization would otherwise be entitled to  
12    such exemption if such organization had filed an application for  
13    exemption by the appropriate taxable status date, the assessor, upon  
14    approval of the Nassau county legislature, may grant exemption from all  
15    taxation and make appropriate corrections to the subject roll. If such  
16    exemption is granted and such organization therefore shall have paid any  
17    tax with respect to the subject roll, the governing body or tax depart-  
18    ment may, in its sole discretion, provide for the refund of those taxes  
19    paid and cancel any taxes, fines, penalties, interest or tax liens  
20    remaining unpaid.  
21    S 2. This act shall take effect immediately.

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

LBD11125-09-1