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

6914--B

I N S E N A T E

April 11, 2012

Introduced by Sens. HANNON, MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property tax from the Nassau Land Trust, Inc. for a certain parcel of land located in the town of North Hempstead

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

Section 1. Notwithstanding any other provision of law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from the Nassau Land Trust, Inc. an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2009-2010 assessment roll, the 2010-2011 assessment roll, and the 2011-2012 assessment roll for the parcel located in the town of North Hempstead at Hoffstofs Lane, Sands Point, otherwise known as: section 4, block B, lots 226, 227.

If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such rolls.

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