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

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7048

I N   S E N A T E

April 25, 2012
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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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1   Section 1. Notwithstanding any other provision of any law to the
2 contrary, the assessor of the county of Nassau is hereby authorized to
3 accept from the town of North Hempstead applications for exemption from
4 real property taxes pursuant to section 406 of the real property tax law
5 for the 2010-2011 assessment roll with respect to the pro-rata share of
6 the 2010-2011 school taxes and the pro-rata share of the 2011 general
7 taxes, and for the 2011-2012 assessment roll with respect to the
8 2011-2012 school taxes and the 2012 general taxes, for the parcel of
9 real property owned by such town located in the town of North Hempstead,
10 known on the Nassau County Land and Tax Map as Section 5, Block G. Lot
11 554. If accepted, the applications shall be reviewed as if they had been
12 received on or before the taxable status date established for such
13 rolls.
14   If satisfied that such town would otherwise be entitled to such
15 exemption if such town had filed an application for exemption by the
16 appropriate taxable status date, the county assessor, upon approval by
17 the Nassau county legislature, may grant exemption from all taxation
18 beginning with the date of acquisition of the property by such town and
19 make appropriate correction to the subject roll or rolls. If such
20 exemption is granted and such town, therefore, shall have paid any tax
21 with respect to the subject roll, the governing body or tax department
22 may, in its sole discretion, provide for the refund of those taxes paid
23 and cancel taxes, fines, penalties, or interest remaining unpaid.
24   S 2. This act shall take effect immediately.

LBD15123-01-2