

7048--A

Cal. No. 835

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 -- 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 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 ASSEMBLY, 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 pro-  
8     rata share of the 2011-2012 school taxes and the 2012 general taxes, for  
9     the parcel of real property owned by such town located in the town of  
10    North Hempstead, known on the Nassau County Land and Tax Map as Section  
11    5, Block G. Lot 554. If accepted, the applications shall be reviewed as  
12    if they had been received on or before the taxable status date estab-  
13    lished for such 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.

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

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