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

5024

2013-2014 Regular Sessions

I N S E N A T E

May 6, 2013

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to allowing the Franklin Square and Munson Fire District to file an application for exemption from real property taxes

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 town of Hempstead in the county of Nassau is hereby authorized to accept from the Franklin Square and Munson Fire District an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2012-2013 assessment roll for the parcel owned by the Franklin Square and Munson Fire District located in the town of Hempstead, county of Nassau at 833 Hempstead Turnpike, Franklin Square, New York, otherwise known as: district 017, section 36, block 106, lot 0229. If accepted, the application shall be reviewed as if it had been received on or before the taxable status date established for such roll.

If satisfied that such organization would otherwise be entitled to such exemption had such organization owned the aforesaid property and had filed an application for exemption by the appropriate taxable status date, the assessor of the town of Hempstead, upon approval of the town board of such town, may grant exemption from taxation, and make appropriate corrections to the subject roll. If such exemption is granted and such organization shall have paid any tax with respect to the subject roll, the applicable governing body or tax department may, in its discretion, provide for the refund of taxes paid and cancel taxes, fines, penalties and interest 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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