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

7202--A

I N S E N A T E

March 22, 2010

Introduced by Sen. SKELOS -- 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

AN ACT authorizing the assessor of the county of Nassau to accept an application for exemption from real property taxes from the S.N. Services Corporation, for certain parcels of land located in the towns of Rockville Centre and Oceanside

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

Section 1. Notwithstanding any other provision of any law to the contrary, the assessor of the county of Nassau is hereby authorized to accept from S.N. Services Corporation, an application for exemption from real property taxes pursuant to section 420-a of the real property tax law for the 2008 and 2009 assessment rolls, for the parcels located at 519 Merrick Road, Rockville Centre, New York, otherwise known as section 38, block 336, lots 18 - 21, 22 - 27, 145, 146 - 147; 3560 Oceanside Road, Oceanside, New York, otherwise known as section 60, block 89, lot 6; and Hargale Road Property, Oceanside, New York, otherwise known as section 60, block 89, lot 3. 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 S.N. Services Corporation would otherwise be entitled to such exemption if it had filed an application for exemption by the appropriate taxable status date, the assessor, upon approval by the Nassau county legislature, may grant exemption from taxation beginning with the date of acquisition of the property by S.N. Services Corporation, and make appropriate correction of these subject rolls. If such exemption is granted and if S.N. Services Corporation shall have paid any tax with respect to such subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties or 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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