STATE OF NEW YORK

6980

2009-2010 Regular Sessions

IN ASSEMBLY

March 18, 2009

Introduced by M. of A. SALADINO -- read once and referred to the Committee on Real Property Taxation

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property taxes from the YES Community Counseling Center for a certain parcel of land located in the town of Oyster Bay

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 YES Community Counseling Center an application exemption from real property taxes pursuant to section 420-a of the real property tax law for the assessment rolls as to which January 2, 2003 was the taxable status date with respect to the pro rata share of the general tax for the 2003 assessment roll, the general tax for the 2004 assessment roll, and the school taxes for the 2003-2004 and 2004-2005 school tax rolls, for the parcel acquired by the YES Community Counseling Center on December 31, 2003 located in the town of Oyster Bay at 75 Grand Avenue, Massapequa, otherwise known as section 52, block 203, lots 45 and 47. 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: (i) acquired title to the property for which it seeks an exemption subsequent to the taxable status date established for such roll and prior to the taxable status date for the next ensuing assessment roll and (ii) 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 beginning with the date of acquisition of the property by such organization and make appropriate correction to the subject roll. If such exemption is granted and such organization therefore shall have

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

LBD07865-01-9

paid any tax with respect to the subject roll, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel taxes, fines, penalties, interest or tax liens remaining unpaid.

S 2. This act shall take effect immediately.