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

573

2009-2010 Regular Sessions

I N S E N A T E

January 9, 2009

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

AN ACT to authorize the Incorporated Village of Muttontown to file an application for exemption from real property taxes for a certain parcel of land located in the village of Muttontown, town of Oyster Bay, county of Nassau

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 Incorporated Village of Muttontown, an application for exemption from real property taxes pursuant to section 406 of the real property tax law for the 2005-2006 and 2006-2007 assessment rolls, for the parcel owned by such incorporated village, which is located in the village of Muttontown at Ivy Hill Court, otherwise known as: section 15, block A, lot 2422. If accepted, such application shall be reviewed as if it had been received on or before the applicable deadline for filing such applications established for such rolls.

If satisfied that such corporation: (i) acquired title to the property for which it seeks exemption and (ii) would otherwise be entitled to such exemption if such incorporated village had filed an application for exemption by the applicable deadline for filing such applications, the assessor, upon approval by the Nassau county legislature, may grant exemption from all taxation beginning with the date of acquisition of the property by such incorporated village and make appropriate correction to the subject roll. If exemption is granted and such incorporated village therefore shall have paid any tax with respect to 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 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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