

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:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 the assessor of the county of Nassau, is hereby authorized to accept
3 from the Incorporated Village of Muttontown, an application for
4 exemption from real property taxes pursuant to section 406 of the real
5 property tax law for the 2005-2006 and 2006-2007 assessment rolls, for
6 the parcel owned by such incorporated village, which is located in the
7 village of Muttontown at Ivy Hill Court, otherwise known as: section 15,
8 block A, lot 2422. If accepted, such application shall be reviewed as if
9 it had been received on or before the applicable deadline for filing
10 such applications established for such rolls.

11 If satisfied that such corporation: (i) acquired title to the property
12 for which it seeks exemption and (ii) would otherwise be entitled to
13 such exemption if such incorporated village had filed an application for
14 exemption by the applicable deadline for filing such applications, the
15 assessor, upon approval by the Nassau county legislature, may grant
16 exemption from all taxation beginning with the date of acquisition of
17 the property by such incorporated village and make appropriate
18 correction to the subject roll. If exemption is granted and such incor-
19 porated village therefore shall have paid any tax with respect to
20 subject roll, the governing body or tax department may, in its sole
21 discretion, provide for the refund of those taxes paid and cancel taxes,
22 fines, penalties or interest remaining unpaid.

23 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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