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

7746

I N S E N A T E

May 6, 2010

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

AN ACT to authorize the assessor of the county of Nassau to accept an application for exemption from real property taxes from the Massapequa fire district 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 Massapequa fire district an application for exemption from real property taxes pursuant to section 410 of the real property tax law for the assessment roll as to which January 2, 2009 was the taxable status date with respect to the general tax for the 2009 assessment roll and the school tax for the 2009-2010 school tax roll, for the parcel acquired by the Massapequa fire district on December 29, 2009 located in the town of Oyster Bay at 1 Brooklyn Avenue, Massapequa, otherwise known as section 52, block 251, lots 1640, 1641, 1642, 1643, 1644, 1645 and 1646. 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 district: (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 district 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 property by such district and make appropriate correction to the subject roll. If such exemption is granted and such district therefore shall have 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.

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

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