

10097

I N A S S E M B L Y

May 3, 2012

Introduced by M. of A. SCHIMEL -- 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 tax from the Nassau Land Trust, Inc. for a certain parcel of land located in the town of North Hempstead

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 from
3 the Nassau Land Trust, Inc. an application for exemption from real
4 property taxes pursuant to section 420-a of the real property tax law
5 for the 2009-2010 assessment roll, the 2010-2011 assessment roll, and
6 the 2011-2012 assessment roll for the parcel located in the town of
7 North Hempstead at Hoffstofs Lane, Sands Point, otherwise known as:
8 section 4, block B, lots 226, 227.
9 If accepted, the application shall be reviewed as if it had been
10 received on or before the taxable status date established for such
11 rolls.
12 If satisfied that such organization would otherwise be entitled to
13 such exemption if such organization had filed an application for
14 exemption by the appropriate taxable status date, the assessor, upon
15 approval of the Nassau county legislature, may grant exemption from all
16 taxation and make appropriate corrections to the subject rolls. If such
17 exemption is granted and such organization therefore shall have paid any
18 tax with respect to the subject rolls, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes
19 paid and cancel any taxes, fines, penalties, interest or tax liens
20 remaining unpaid.
21 S 2. This act shall take effect immediately.
22

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

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