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

7202--B

2011-2012 Regular Sessions

I N A S S E M B L Y

April 15, 2011

Introduced by M. of A. SALADINO -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

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 2009-2010 assessment roll with respect to the 2010 general tax and the 2009-2010 school tax, 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

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

LBD09769-04-1

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.